



Colorado Springs School District 11

Adopted Budget

Fiscal Year 2018-2019

July 1, 2018 through June 30, 2019



Adopted June 13, 2018

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 ("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.

TABLE OF CONTENTS

Appropriation Resolution

I. INTRODUCTORY SECTION

Board of Education	1
Superintendent's Message	3
Transmittal Letter.....	5

II. ORGANIZATIONAL SECTION

A. Organizational Charts.....	11
B. Profile of the School District.....	13
C. Unified District Improvement Plan	14
D. Significant Budget Development Statutes, Policies and Guidelines..	15
E. Budget Development Process and Calendar.....	20

III. FINANCIAL SECTION

A. Budget Development Revenue Assumptions	23
B. Budget Development Expenditure Assumptions.....	39
C. Accounting Policy	49
D. Schedule of Revenue by Source, Expenditures by Program & Fund Equity	54
E. Summary of Transactions Between Funds	56
F. Governmental Fund Types	
1. General Fund	57
a. General Fund Expenditure Detail	101
b. Risk Management Fund.....	231
c. Preschool Program Fund.....	235
2. Special Revenue Funds.....	239
a. Food Service Fund.....	241
b. Designated Purpose Grants Fund	244
c. Mill Levy Override Fund.....	248
3. Debt Service Fund	
a. Bond Redemption Fund.....	253
4. Capital Reserve Projects Fund	
a. Capital Reserve Capital Projects Fund.....	259

G. Proprietary Fund Types	
1. Internal Service Funds.....	267
a. Risk Related Activities	268
b. Production Printing.....	272
H. Fiduciary Fund Types	275
1. Agency Funds.....	276

IV. INFORMATIONAL SECTION

A. Staffing	
1. Recommended Staffing Formulas	279
2. Authorized and Requested Staffing Levels	284
3. Staff Changes for All Funds.....	288
4. Requested Changes to Authorized Staffing Levels.....	290
5. Teacher Staffing Based on Student Projections	292
6. Teacher Staffing Allocations - Budgeted	294
B. Pupil Count/School Allocations	
1. Pupil Count Information.....	297
2. Building Level Projections by Grade, Fall 2018	301
3. School Allocations for Instructional & Non-Instructional Uses ...	305
C. Other Information:	
1. Budget Balancing and Other Information	313
2. Rental Information	325
3. Information: Property Tax Rates and Assessments.....	329
D. Glossary	
1. Glossary of Financial Terms	333
2. District 11 Commonly Used Acronyms	339



RESOLUTION 2018-45

**APPROPRIATION LEVELS BUDGETED
FOR THE
FISCAL YEAR BEGINNING JULY 1, 2018
AND
ENDING JUNE 30, 2019**

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 13, 2018 for the current fiscal year beginning July 1, 2018 and ending June 30, 2019.

Fund	Proposed Budget FY2018-2019 Fund Balance and Anticipated Revenues May 30, 2018	June Modification Amounts	Total Appropriation by Fund	Budgeted FY2018-2019 Payments Included in Other Funds	Modified Budget FY2018-2019 Less Payments Included in Other Funds
General Fund	\$ 290,151,660	\$ 1,671,169	\$ 291,822,829	\$ -	\$ 291,822,829
Risk Management	5,045,578	-	5,045,578	-	5,045,578
Preschool	4,073,001	-	4,073,001	-	4,073,001
Special Revenue Funds:					
Governmental Designated					
Purpose Grants	19,572,245	-	19,572,245	-	19,572,245
Food Services	14,262,433	-	14,262,433	-	14,262,433
Mill Levy Override	39,018,100	-	39,018,100	-	39,018,100
Debt Service Fund:					
Bond Redemption	21,111,248	-	21,111,248	-	21,111,248
Capital Projects Fund:					
Capital Reserve	25,343,509	-	25,343,509	-	25,343,509
Internal Service Funds:					
Risk-Related Funds	39,254,720	-	39,254,720	28,212,140	11,042,580
Production Printing	2,742,686	-	2,742,686	2,410,208	332,478
Trust & Agency Funds:					
Pupil Activity	7,400,000	-	7,400,000	-	7,400,000
Other Agency	150,000	-	150,000	-	150,000
TOTAL BUDGET	\$ 468,125,180	\$ 1,671,169	\$ 469,796,349	\$ 30,622,348	\$ 439,174,001



Colorado Springs School District 11

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





The world is changing.
Meet the future.

Nicholas M. Gledich, Ed.D, Superintendent of Schools

(719) 520-2001

FAX (719) 520-2278

nicholas.gledich@d11.org

June 13, 2018

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 2018-19, 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. We have utilized the Board of Education and Superintendent's direction in the preparation of this adopted budget.

We consider this year's budget a success. After years of declining resources, it is a relief to continue the restoration of some of our "mission critical" functions. With a slight increase in school finance funding, it is one of the most encouraging budgets in recent years. Not only are we providing significant compensation increases to employees as directed by the Board, but we are addressing important items that need to happen. The budget includes, but is not limited to, the following new items:

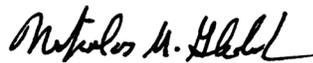
- Raises for all three employee groups
- District website accessibility software purchase
- Guest staff orientation and training
- Increase school custodial budgets
- Surveillance camera system replacement
- Reduction in student school-based fees
- International Baccalaureate student exam fees support
- Board of Education Strategic Plan
- Increase school instructional supplies and materials budgets
- Mitchell High School roof replacement
- K-8 school supplies budgets
- Supports 1986 District Court injunction
- High school student and teacher laptop funding
- Increase non-instructional supplies and materials budgets

While the budget is more promising than usual, we cannot forget that we have significant areas to continue to address. Some of the areas include:

- Student achievement and student growth
- The 2018 and beyond strategic plan
- Employee compensation closer to the market
- Declining enrollment
- School-based staffing formulas
- Technology requirements
- Facilities and Transportation fleet upgrades

Under difficult constraints, the District can provide the necessary resources to ensure the continuation of vital instructional programs. Future decisions for the District will continue to require fiscal prudence and financial responsibility, as before. We must be the best financial stewards we can be. Regardless of the budget situation, our students come to school each day and continue to receive our focused delivery of service. We add value to the handshake each and every day because our students deserve the very best.

Sincerely,



Nicholas M. Gledich, Ed. D.
Superintendent of Schools



Nicholas M. Gledich, Ed.D, 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 30, 2018

Dr. Nicholas M. Gledich, Superintendent
Colorado Springs School District 11
1115 North El Paso Street
Colorado Springs, CO 80903

Subject: Transmittal of the Proposed Budget for Fiscal Year 2018-2019

We are pleased to submit to you the proposed budget for fiscal year 2018-2019 (July 1, 2018 – June 30, 2019). 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

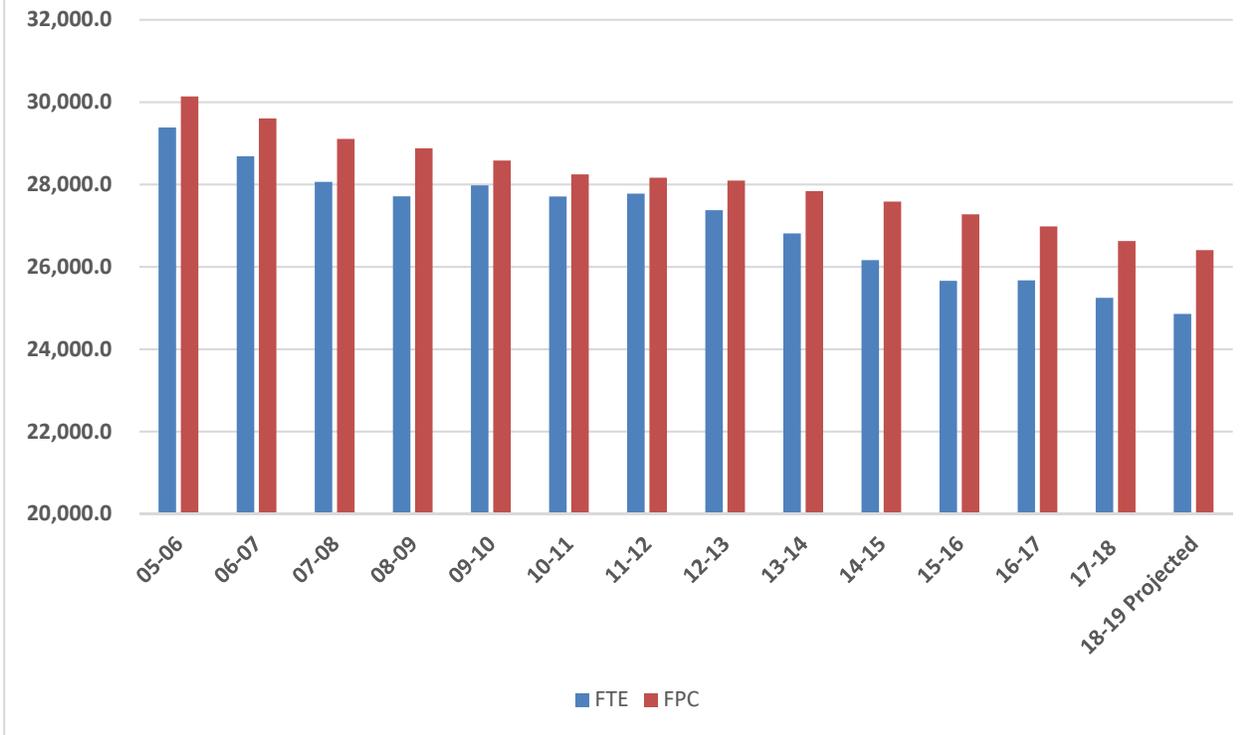
The budget development process for the FY18/19 budget year was developed in light of a brighter economic future. Although funding at the state level was the largest seen in years, budget challenges at the local level continue to impact school districts across Colorado, District 11 was fortunate that its community granted support by voting for a mill levy increase. The District continues to make a special effort to educate not only its staff but the entire District 11 community about state financing practices and how the District is impacted by each component of state financing. The District also engaged the community for over two years to inform them of the myriad of district financial challenges as well as to gain input from the community to support proposing a mill levy increase on the November 2017 ballot.

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 2018-19 fiscal year’s averaging are FY14/15 through FY18/19. The difference between the FY13/14 pupil count (the year dropping off of the five-year moving average) and the FY18/19 projection (the year being added) is 1,344 pupils. This created a projected FPC drop of 222 pupils from FY17/18. The difference between FY17/18 FPC versus actual pupil count was 1,379 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.

Colorado Springs School District 11 Fourteen-Year Comparison FTE to FPC



FTE = full time equivalent, FPC = funded pupil count

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 3.4 percent. That is an increase over last year of 0.6 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 FY19 funding would be \$232.4 million. The impact of the negative factor is to drop that amount by \$20.1 million to \$212.2 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 \$42 million in property tax revenues to fund specific initiatives. The total of both mill levy overrides is nearly \$69 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 \$216.3 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 \$249.3 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 2018-2019 FTE count is estimated to be 24,857, which creates a formula average funded pupil count (FPC) of 26,405.

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

<u>Revenue Source</u>	<u>Mid-Year FY17/18</u>	<u>Proposed FY18/19</u>	<u>Change Amount</u>
Property Taxes	\$ 59,649,011	\$ 60,325,540	\$ 676,530
Specific Ownership Taxes	7,300,889	7,519,915	219,026
State Equalization	<u>134,225,298</u>	<u>144,409,072</u>	<u>10,183,774</u>
Total School Finance Revenue	\$201,175,198	\$212,254,527	\$ 11,079,330
Required Allocations to Charter Schools and Preschool Fund	<u>\$(21,196,604)</u>	<u>\$(22,931,775)</u>	<u>\$ (1,735,171)</u>
General Fund School Finance	\$179,978,594	\$189,322,752	\$ 9,344,159
Other State and Local	\$ 22,085,351	\$ 22,281,389	\$ 196,038
Federal	2,122,830	2,122,830	-0-
Net Transfers In and (Out)	<u>30,106,596</u>	<u>38,498,270</u>	<u>8,391,674</u>
Total	<u>\$234,293,371</u>	<u>\$252,225,241</u>	<u>\$ 17,931,870</u>

School Finance Act (total program) revenue increased by just over \$11 million dollars. This is a combination of a 3.4 percent inflation factor and a decrease in the state finance budget stabilization factor (BSF) of 2.4 percent from 11.04 percent in FY18 to 8.66 percent in FY19. This is the largest drop in the BSF since the factor was implemented in FY08/09. Reduction of the BSF increased projected total program funding by just over \$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 \$27 million of general fund revenue and the 2017 MLO generates general fund revenue of almost \$20 million. Operating transfers out include transfers to the risk management fund of \$2.5 million and the capital reserve capital projects fund of \$5.8 million.

Expenditures

Total expenditures for the general fund are projected at \$269.3 million, which is almost \$21.4 million more than mid-year FY17/18. The following table illustrates the expenditure adjustments included in the proposed FY18/19 budget:

<u>Program</u>	<u>Mid-Year FY17/18</u>	<u>Proposed FY18/19</u>	<u>Change Amount</u>
Instructional Programs	\$147,082,176	\$159,166,795	\$12,084,619
Pupil Services	13,601,286	17,973,100	4,371,814
Instructional Staff Support	16,349,850	16,916,474	566,624
General Administration	1,703,444	1,746,156	42,712
School Administration	21,972,090	22,760,058	787,968
Business Administration	2,618,780	2,913,058	294,278
Central Services	10,260,838	12,126,399	1,865,561
Maintenance and Operations	26,588,618	27,627,343	1,038,725
Student Transportation Services	5,042,553	5,313,588	271,035
Other Services	920,052	926,288	6,236
Community Services	1,315,043	1,702,338	387,295
Construction Services	490,000	110,000	(380,000)
Total	<u>\$247,944,730</u>	<u>\$269,281,597</u>	<u>\$21,336,867</u>

Compensation and benefit increases of \$12.2 million were approved for all employee groups. Teachers received experience steps/increments, academic credits, stipend-paid activities, and a two percent increase from school finance resources and another two percent increase paid from 2017 MLO resources. Executive professionals will receive experience steps, a two percent recurring increase, and a one percent-one-time allocation. Educational support professionals will receive experience steps, two percent recurring increase, and a four percent across the board increase paid from 2017 MLO funds.

Other FY18/19 general fund expenditure additions of note are:

- \$150,000 of non-recurring funding to complete work orders for school sites beyond those identified as emergency or urgent work.
- \$150,325 of recurring funding to provide elementary and middle schools students with a basic package of school supplies.
- \$200,000 of non-recurring funding to replace outdated analog surveillance camera systems.
- \$300,000 of non-recurring funds to replace aging firewalls without the capability of further upgrade.
- \$370,000 one-time funding to replace the lower roof of General William Mitchell High School's gymnasium.
- \$500,000 of non-recurring funds to obtain a secondary English language arts core curricular resource for implementing college and career readiness standards.
- \$551,000 of recurring funds to increase the quality of district substitutes and decrease unfilled vacancies for positions requiring substitutes.
- \$560,000 to restore instructional, non-instructional, and custodial supplies to pre-recession levels at elementary and secondary schools.
- \$786,000 of non-recurring funding to provide network infrastructure upgrades.
- \$3.7 million of funds to provide a laptop computer for each high school student and teacher over a five-year rollout.

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 FY17/18 carryover of \$3.4 million for summer projects and \$3.5 million of FY18/19 new projects.

Reserves and Fund Balance

The Colorado state constitution requires the District to maintain a three percent emergency reserve that is funded at \$5.15 million. A TABOR mandate for multi-year obligations requires a reserve of \$250,000. The multi-year obligation reserve is related to the superintendent's employment contract. A reserve of \$535,971 has been established for future information technology expenditures. The encumbrance reserve is estimated to be \$1 million. This reserve is used for purchase orders approved in the prior fiscal year but the items have not been received and paid for until the following fiscal year. Reserves for other board of education designations include \$1.5 million non-instructional budget carryover and \$2.9 million instructional budget carryover. Unassigned contingency is estimated to be \$15.5 million.

District Accountability Committee's Budget Subcommittee

The District utilizes the input of a stakeholder budget committee comprised of volunteer staff, parents, and citizens who have invested many hours and provided valuable input during the budget development process. This committee is charged with reviewing all new requests for program funding increases, detailed examination of various district programs, review of district budget priorities, and financial operating results. We want to acknowledge and thank Mr. John Roebke, 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 FY18/19.

Respectfully submitted,



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



Kenneth L. Wieck, CPA
Director of Budget and Planning



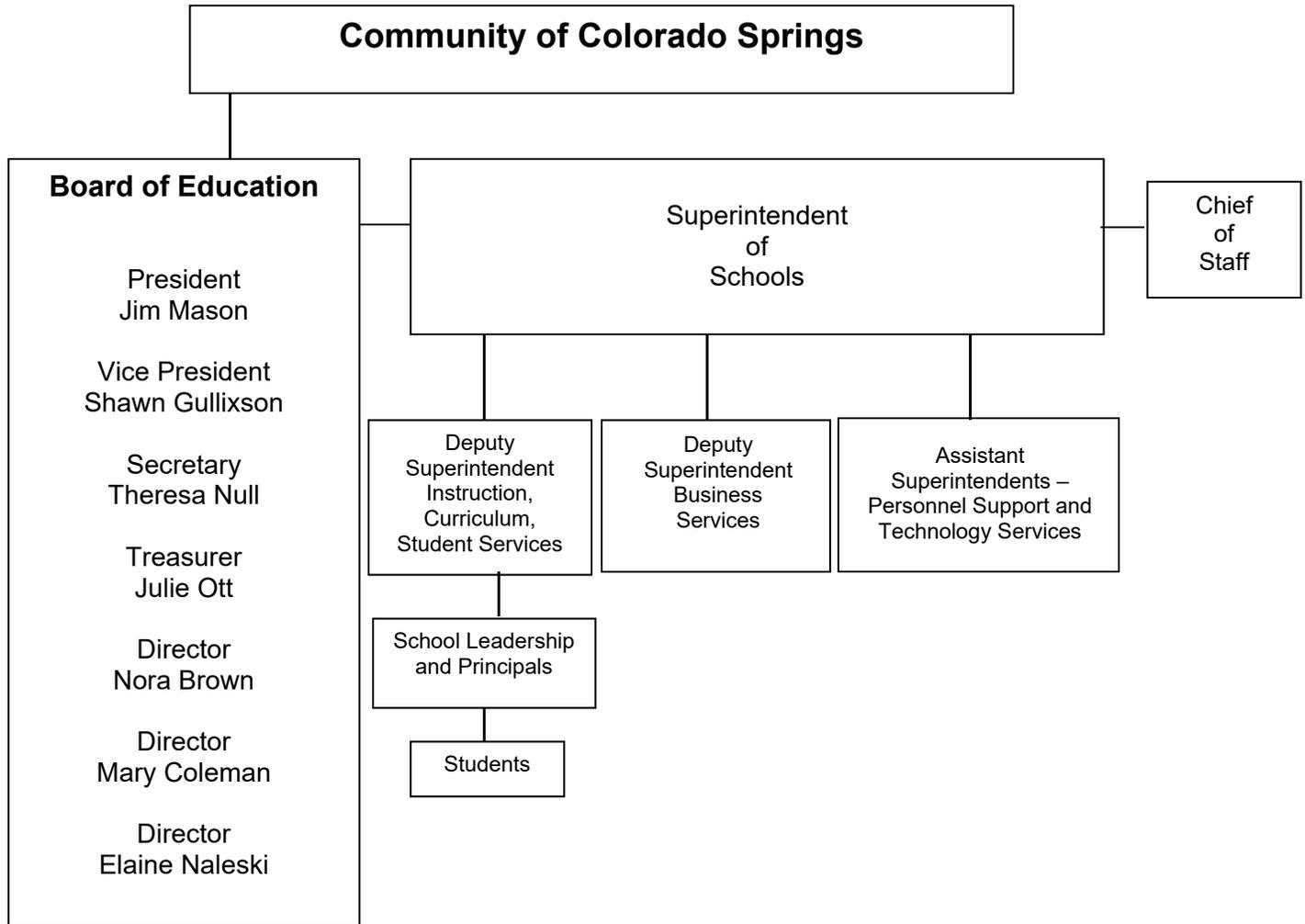
Colorado Springs School District 11

Organizational Section



Colorado Springs School District 11

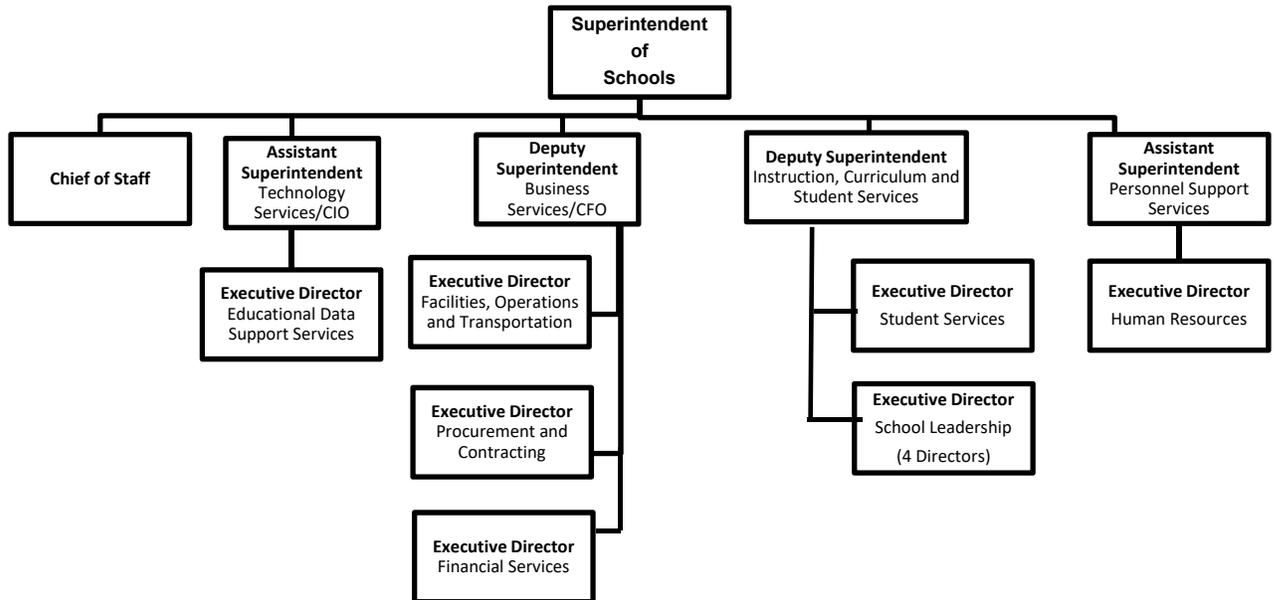
Organizational Chart





Colorado Springs School District 11

Division Organizational Chart



Colorado Springs School District 11
Colorado Springs, Colorado
Profile of the School District
FY2018-2019

Board of Education

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

Executive Administrators

Superintendent of Schools Michael Thomas
Chief of Staff. TBD
Deputy Superintendent of Business Services/Chief Financial Officer Glenn Gustafson, CPA
 Executive Director; Facilities, Operations and Transportation. Scott Lewis
 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 Service Gerry Olvey, Ed.D.
 Executive Director, K-12 Schools. Cynthia Martinez
 Executive Director, K-12 Schools. Sherry Kalbach
 Executive Director, K-12 Schools John Keane
 Executive Director, Alternative/Non-Traditional Schools. Daniel Hoff
Assistant Superintendent Technology Services/Chief Information Officer. John McCarron
 Executive Director; Assessment, Enrollment, and Research. Janeen Demi-Smith, Ph.D.
Assistant Superintendent of Personnel Support Services TBD
 Executive Director of Human Resources. Danniella Ewen

Colorado Springs School District 11

PROCEDURES FOR IMPLEMENTATION OF THE UNIFIED DISTRICT IMPROVEMENT PLAN

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

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

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

Significant Budget Development Statutes, Policies, and Guidelines

I. The Purpose of a Budget

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

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

II. Strategic Plan Primary Budget Objectives

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

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

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

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

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

III. The Budget Process

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

A. Budgetary Accounting

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

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

B. Budget Projections

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

1. Beginning Fund Balance/Retained Earnings

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

2. Revenues

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

3. Expenditures

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

4. Budget Transfers

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

C. Required Budgeted Items

1. Revenue Allocation

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

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

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

D. Capital Budget Development Process

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

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

IV. Budget Publication and Adoption

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

A. Notice of Budget Publication

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

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

B. Budget Adoption

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

C. Appropriation Resolution

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

D. Budget Filing

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

E. Failure to Adopt a Budget

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

F. Budget Contents - Mandatory

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

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

V. Budget Management

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

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

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

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

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

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

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

VI. TABOR Constitutional Amendment

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

Colorado Springs School District 11

The Annual Budget Development Process

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

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

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

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

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

Nine months ahead (September)

The DAC Budget Subcommittee begins work.

Six months ahead (December)

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

Five months ahead (January)

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

Four months ahead (February)

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

Three months ahead (March)

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

One month ahead (May)

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

Mid- June

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

Award-winning budget performance

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

Impact of mill levy override funding on the budget development process

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

An additional voter-approved permanent mill levy override in November 2017 resulted in another \$42 million in property tax revenues to fund specific initiatives. The total of both mill levy overrides is nearly \$69 million.

APPLE Performance Plan recommendations and budget implications

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

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

Colorado Springs School District 11

Budget Development Process and Calendar

FY 2018-2019

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.



Budget Development Process



Board Deliberations

2017

- **October 4** Budget modification requests for the FY17/18 mid-year budget sent to budget managers (if applicable)
- **October 31** Budget modification requests for the FY17/18 mid-year budget due to Budget Office
- **November 14** Budget modification package due to the DAC Budget Subcommittee and Cabinet for review
- **December 13** Mill levy certification for property tax collection in calendar year 2017
- **December** District-wide pupil projections due from the Enrollment Office

Winter 2018

- **January 8** Budget modification requests for the FY18/19 budget sent to budget managers
- **January 10** Board non-action on mid-year budget modifications to the FY17/18 adopted budget
- **January 17** Board work session on mid-year budget modifications to the FY17/18 adopted budget
- **January 24** Board action on mid-year budget modifications to the FY17/18 adopted budget
- **January 30** Budget modification requests for the FY18/19 budget due to Budget Office
- **February 1** Revised school pupil projections due
- **February 13** FY18/19 budget modifications and preliminary budget development assumptions due for review to DAC Budget Subcommittee
- **February 16** Per-pupil allocation budgets due to school principals
- **March 9** Base budget allocation sheets due to department budget managers

Spring 2018

- **March** Human Resources Department issues school staffing allocation letters to schools
- **March 14** Board non-action on preliminary budget development assumptions
- **March 21** Board action on preliminary budget development assumptions
- **April 2** Schools return per-pupil allocation budgets to Budget and Planning Office
- **April 6** Departments return base budget allocation sheets to Budget and Planning Office
- **May TBD** Last day of state legislative session
- **May 16** Projected delivery of proposed budget to the Board of Education (delivery no later than May 31) C.R.S. 22-44-108(1)(c)
- **May 20** Publish notice to the public that the proposed budget is available for review per C.R.S. 22-44-109(1)
- **May 30** 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 6** Board budget work session and DAC Budget Subcommittee annual report presentation
- **June 13** Board action for adoption of FY 18/19 budget and all resolutions C.R.S. 22-44-105(5) and C.R.S. 22-44-105(1)(d.5)
- **June 27** Backup meeting date for adoption of FY18/19 budget and all resolutions, if needed

July 1, 2017 Post Uniform Budget Summary to district's website for FY17/18 C.R.S. 22-44-105(5) and C.R.S. 22-44-105(1) (d.5)

Colorado Springs School District 11

Financial Section

BUDGET

DEVELOPMENT

REVENUE

ASSUMPTIONS

Colorado Springs School District 11
ADOPTED BUDGET ASSUMPTIONS AND OTHER INFORMATION
USED TO DEVELOP THE FY2018-2019 (FY18/19) REVENUE BUDGET

The budget development assumptions described in the following pages represent the District’s current expectations regarding factors that may impact the FY18/19 revenue budget.

1. TOTAL PROGRAM FUNDING

The total program funding formula determines approximately 90.3.9 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 3.45 percent for FY18/19 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 \$299.82 that, after a state budget stabilization reduction positive adjustment of \$182.79, results in a total increase of \$482.61.

The following table illustrates the preliminary per pupil funding amount for FY18/19 that was used for budget development.

TOTAL PROGRAM REVENUE PER PUPIL

	<u>FY17/18</u>	<u>FY18/19</u>	<u>Amount of Change</u>	<u>Percent of Change</u>
Per pupil funding before at-risk	\$7,963.52	\$8,269.18	\$305.66	3.84%
At-risk funding per pupil	<u>537.48</u>	<u>531.64</u>	<u>(5.84)</u>	<u>(1.09%)</u>
Total per pupil funding	\$8,501.00	\$8,800.82	\$299.82	3.53%
State budget stabilization factor	<u>(945.31)</u>	<u>(762.52)</u>	<u>182.79</u>	<u>19.34%</u>
Adjusted per pupil funding	<u>\$7,555.69</u>	<u>\$8,038.30</u>	\$482.61	6.39%

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 (\$6,768.77)
- 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

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

Per Pupil Funding before At-Risk Funding

$$\frac{((\$6,768.77 \times 1.206 \times 90.50\%) + (\$6,768.77 \times 9.50\%))}{1.0297}$$

\$8,269.18

Assumptions:

- At-risk students are defined as those students with free lunch status
- Per pupil funding before at-risk is \$8,269.18
- Statewide average percent of at-risk pupils is 35.87 percent
- District estimated average percent of at-risk pupils is 50.01 percent
- State at-risk factor for large districts is 12.0 percent
- District at-risk factor is estimated to be 16.24 percent
- Estimated number of at-risk pupils using percent of grades 1 through 8 is 14,814.0

The assumptions for the FY18/19 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 35.87 percent, Colorado Department of Education's (CDE) estimate of assessed valuation, and the District's estimate of specific ownership tax collections for FY18/19. 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 (264 pupils) would cause actual revenues to fluctuate by as much as \$436,316 for FY18/19. The District projects a student full-time equivalency (FTE) level of 24,857 which is a 391.5 FTE decrease from the previous year's 25,248.5. 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 26,405.4 for FY18/19. The total program funding revenue budget is based on the District's October 1, 2018 pupil count projection. Due to state budget economic reductions the total program funding calculation was required to be adjusted down by 8.66 percent. This state budget stabilization factor reduction (state terminology) results in a total program reduction projection of \$20,134,645.

Total Program Funding Calculation and Revenue Components

	District Projection Model	State Projection Model <i>Information Only</i>
Estimated October 1 funded pupil count	26,405.4	26,446.6
Estimated per pupil revenue	<u>\$ 8,800.82</u>	<u>\$ 8,800.82</u>
Total program funding	\$ 232,389,172	\$ 232,751,766
8.6 percent state reduction	<u>(20,134,645)</u>	<u>(20,166,061)</u>
Total program funding components	\$ 212,254,527	\$ 212,585,705
Property Taxes		
Estimated assessed valuation	\$2,674,478,650	\$2,673,767,414
General fund mill levy	<u>22.556</u>	<u>22.562</u>
Total property taxes*	\$ 60,325,540	\$ 60,325,540
Specific Ownership Taxes		
Estimated FY18/19 collections	7,519,915	7,519,915
Estimated State Equalization		
Total program funding	<u>\$ 212,254,527</u>	<u>\$ 212,585,705</u>

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

After the total program funding is determined, the amount is divided by the projected funded pupil count for October 1, 2018 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 FY18/19 property tax (assuming 100 percent collections), general fund specific ownership taxes received in FY17/18 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 FY18/19 budget development is based on the District's five-year averaging projection count of 26,405.4. The October 1, 2018 actual count, which is not the same as the FPC, will be certified to CDE by November 10, 2018. 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 2018 or January 2019 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 1, 2018 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 \$8,038.30, the amount of new funding that would be received if one more student is added to the projected October 1, 2018 pupil FTE count of 26,405 is only \$1,654. This difference is due to the averaging of revenue for one pupil over five years. The positive aspect of having the pupil count averaging method available is that it smooths the lost funding due to declining enrollment that may have occurred.

Under the School Finance Act of 1994, each student in the pupil count who is enrolled in the first through eighth grade, and who is eligible to receive free lunch, is used as the basis for determining the number of at-risk students in kindergarten through grade 12. For example, the total number of free lunch students in grades one through eight is divided by the total number of all students in grades one through eight. The percent derived from this calculation is applied to the District’s total number of students in kindergarten through grade 12. The number of students estimated based on the percentage method is 14,814 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 \$16.17 million or \$1,091 per free lunch pupil.

The following table shows estimated enrollments, funded pupil counts, at-risk counts, and charter school counts for FY18/19 and certified or audited counts for previous years:

	<u>Audited</u> <u>FY14/15</u>	<u>Audited</u> <u>FY15/16</u>	<u>Audited</u> <u>FY16/17</u>	<u>Certified</u> <u>FY17/18</u>	<u>Adopted</u> <u>FY18/19</u>
At-risk grades K-12 using percent method	<u>14,225.8</u>	<u>14,924.9</u>	<u>14,941.0</u>	<u>15,020.0</u>	<u>14,814.0</u>
Total October 1 FTE pupil count	<u>26,169.0</u>	<u>25,696.0</u>	<u>25,672.0</u>	<u>25,248.5</u>	<u>24,857.0</u>
Non-charter funded pupil count	25,500.7	25,465.7	25,144.2	24,804.2	24,634.4
Charter schools funded pupil count	<u>2,084.5</u>	<u>1,810.0</u>	<u>1,836.0</u>	<u>1,823.5</u>	<u>1,771.0</u>
Total funded pupil count	<u>27,585.2</u>	<u>27,275.7</u>	<u>26,980.2</u>	<u>26,627.7</u>	<u>26,405.4</u>

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

The \$2,674,478,650 assessed valuation upon which property taxes are levied and collected during calendar year 2018 is anticipated at this time to be an increase of 1.16 percent above the 2017 level of \$2,643,782,060.

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 2018. In the month of May taxpayers can protest their assessed valuation for 2018. A final decision on an appeal could be as late as December 2018. Also, business personal property tax reports are not due until June 2018, 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 FY18/19 budget, the school finance general fund mill levy for property tax to be collected in 2018, 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 2019 is expected to increase by approximately \$676,000 from the 2018 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 FY18/19 is based on the anticipated tax collections from September 2018 through August 2019. 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 FY18/19 will consist of collections for both 2017 taxes due in 2018 but paid after August 31, 2018, plus 2018 taxes due in 2019 and paid prior to September 1, 2019. 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 FY18/19 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 FY18/19. 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 FY18/19.

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. The general fund, bond fund, and mill levy override fund S.O.T. revenues in FY18/19 are projected to increase by \$4.8 million over amounts projected in the FY17/18 budget as a result of the increased mill levy overrides. 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 FY17/18 MID-YEAR BUDGET

In the budget document, whenever amounts are identified as FY17/18 mid-year budget it should be understood to mean the adopted FY17/18 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 lowered due to budget reductions. The total allocation for FY18/19 is \$6,916,000. Of the total allocation, \$2,416,000 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)

	<u>Actual FY14/15</u>	<u>Actual FY15/16</u>	<u>Actual FY16/17</u>	<u>Mid-Year FY17/18</u>	<u>Adopted FY18/19</u>
Capital reserve capital projects fund allocation					
Total amount	\$5,327	\$5,528	\$4,548	\$4,564	\$4,500
Per pupil	\$208	\$217	\$181	\$184	\$182
Risk management fund allocation					
Total amount	\$2,632	\$2,504	\$2,474	\$2,482	\$2,416
Per pupil	\$103	\$98	\$98	\$100	\$98
Non-charter funded pupil count (FPC)	25,500.7	25,465.7	25,144.2	24,804.3	24,634.4

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 \$8,038.30. The number of slots approved for FY18/19 is 854 or 427 FTE. Projected funding for FY18/19 is \$3,432,354.

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	\$14,375,053
Mill levy override funding	4,389,841
Special education categorical	206,419
CPP – full-day kindergarten	194,748
English language categorical	249,778
Gifted and talented categorical	14,902
READ Act	58,288
Impact aid revenue	<u>10,392</u>
Total	\$19,499,421

Funds Received from Charter Schools

Charter school buyback services	\$619,154
Charter school administration fees	<u>287,500</u>
Total	\$906,654

10. INTEREST EARNINGS

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

	<u>Actual</u> <u>FY14/15</u>	<u>Actual</u> <u>FY15/16</u>	<u>Actual</u> <u>FY16/17</u>	<u>Mid-Year</u> <u>FY17/18</u>	<u>Adopted</u> <u>FY18/19</u>
General fund	\$ 17,808	\$ 72,588	\$193,706	\$113,000	\$360,000
Capital reserve/capital projects fund	6,359	25,886	60,006	60,000	60,000
Bond redemption fund	67,654	100,293	158,915	150,000	150,000
Risk management fund	1,967	5,928	17,436	16,700	26,065
Risk related activities fund	1,591,191	3,782	405,895	12,000	14,000

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; therefore, District 11 anticipates that the reimbursement rates in effect for FY18/19 will be approximately the same as in FY17/18.

Categorical Revenue from State Sources

	<u>Actual</u> <u>FY14/15</u>	<u>Actual</u> <u>FY15/16</u>	<u>Actual</u> <u>FY16/17</u>	<u>Mid-Year</u> <u>FY17/18</u>	<u>Adopted</u> <u>FY18/19</u>
Career and technical education	\$ 309,496	\$ 359,896	\$ 391,754	\$ 310,188	\$ 318,416
Special education ¹	4,239,339	4,385,002	4,534,010	4,614,829	4,575,214
ELPA	413,479	393,964	361,583	489,044	451,386
Gifted and talented	261,986	260,207	257,419	259,173	262,801
READ Act ²	1,294,366	1,380,554	1,321,423	1,206,862	1,206,862
Transportation	954,976	1,034,758	1,033,379	1,236,191	1,267,096
Total	<u>\$7,473,642</u>	<u>\$7,814,381</u>	<u>\$7,315,177</u>	<u>\$7,513,421</u>	<u>\$8,081,775</u>

¹Legislation 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.

²The 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.

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.

	<u>Actual</u> <u>FY14/15</u>	<u>Actual</u> <u>FY15/16</u>	<u>Actual</u> <u>FY16/17</u>	<u>Mid-Year</u> <u>FY17/18</u>	<u>Adopted</u> <u>FY18/19</u>
Students (prior year’s count)	1,362	1,610	1,454	1,655	1,655
Revenue amount	\$192,004	\$259,291	\$265,662	\$262,707	\$240,000

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 serves approximately 15 out-of-district students each year. The FY18/19 revenue level is anticipated to be \$77,000.

14. TUITION

Tuition paid to the District occurs when a student whose parents reside in a foreign country attends a school in our district. If the student is not part of a student foreign exchange program, the District is allowed to charge tuition based on the per pupil revenue established by the Colorado Department of Education. The FY18/19 adopted budget is based on an estimate of one student paying tuition for a semester. The cost to the parents is on a per semester basis.

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 FY18/19 the high school summer school tuition is anticipated to be approximately \$30,000 and the Digital School's summer program \$18,000.

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 FY18/19 is estimated to be \$116,701, 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 FY18/19 indirect rate is 3.51 percent.

17. OTHER REVENUES

Based on current year activity, the FY18/19 revenue budget for instructional materials fees includes music and gifted and talented fees estimated at \$2,500. The instructional event fees records 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. Also included in event fees is the intramural volleyball program fee. These events fees are estimated at \$12,865 for FY18/19.

Day care revenue, estimated to be \$170,000, 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 \$69,000.

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, 2018 beginning fund balance projections are based on the first nine months of actual revenues and expenditures and estimates of the final three months for FY17/18. Audited fund balance adjustments will be made in December 2018/January 2019 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 FY18/19 general fund projected beginning fund balance is planned as shown in the following table:

Assigned

Information technology carryover	\$ 535,791
Instructional supply carryover	2,600,000
Non-Instructional supply carryover	1,000,000
D-11 Cohort carryover	600,000
READ Act carryover	300,000
Encumbrance carryover	<u>1,000,000</u>
Subtotal of assigned amounts	6,035,791

Restricted

TABOR emergency reserve	5,148,026
Multi-year obligations	<u>250,000</u>
Subtotal of restriction amounts	5,398,026

Unassigned

Unanticipated revenue	150,000
Total estimated free fund balance used as a resource	<u>28,013,771</u>
Estimated total fund balance at June 30, 2018	<u>\$39,597,588</u>

The capital reserve capital projects fund beginning fund balance will include previously appropriated monies for projects or expenditures that are in process and were not completed during FY17/18 but are planned for completion during FY18/19. 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. The allocation into the fund is based on \$105 per pupil. Total operating transfer from the general fund is \$2,416,000.

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 FY18/19 the amount of funding for the preschool portion of the fund is \$3,432,354, an increase of \$323,188 from FY17/18. The preschool fund records transactions related to the administration and day-to-day operations of the District's preschools. Due to recent legislation, pupils are no longer identified separately for the District's full-day kindergarten program. All full-day kindergarten transactions are recorded in the general fund.

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. The District’s food service fund is a revenue-based budget operating on a profit and loss format. 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 FY18/19 will see a minimal increase over FY17/18. The meal costs to students are as follows:

Elementary Lunch	\$2.55
Middle School Lunch	\$2.70
High School Lunch	\$2.95
Elementary Breakfast	\$1.45
Middle and High School Breakfast	\$1.55

22. DESIGNATED PURPOSE GRANTS FUND

Currently, the District expects to receive approximately \$18 million during FY18/19 in governmental designated purpose grants, excluding unexpended carryover from prior year funding. This is a small decrease (less than \$150,000) 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 a mill levy overrides. For FY18/19 the estimated property tax collections are approximately \$69 million.

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

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

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

24. BOND REDEMPTION FUND

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

General Obligation bond debt service requirements for FY18/19 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. FY18/19 payment: Principal – \$6,885,000 and Interest – \$1,380,357.

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. FY18/19 payment: Principal – \$115,000 and Interest – \$225,700.

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. FY18/19 payment: Principal – \$5,215,000 and Interest – \$2,822,500.

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 an annual transfer of \$265,142 plus interest placed in an escrow account to be used in May 2020 to pay the bonds off.

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 FY18/19 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 transfer is \$457,008 to cover the annual debt service requirement for an energy equipment lease. This lease was used to purchase technology used to incorporate energy-saving methods to the District's utilities consumption. A portion of the annual savings is being used to cover the annual lease payments. The general fund also transfers in \$518,837 to cover the annual debt service requirements for the John Adams Elementary lease certificates of participation and \$370,000 for some capital improvement projects. In addition, the mill levy override (MLO) fund transfers in \$4,130,000 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. FIDUCIARY FUNDS

These are funds that the District holds temporarily as a fiduciary agent. The majority of the funds received come from school fund-raisers. These funds are recorded in the pupil activity fund. The other agency funds records funds collected for specific events, funds received from the Pepsi Cola contract payable to district organizations, etc.

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.

<u>Fund</u>	<u>Actual FY14/15</u>	<u>Actual FY15/16</u>	<u>Actual FY16/17</u>	<u>Adjusted FY17/18</u>	<u>Adopted FY18/19</u>
Capital reserve/projects fund	\$5,327,429	\$6,139,954	\$5,767,718	\$6,109,689	\$5,845,845
Grant program support	185,000	185,000	185,000	185,000	-
Food service fund	700,000	125,100	117,000	288,531	-
Risk-related activities fund	1,000,000	-	1,000,000	-	-
Risk management fund	<u>2,631,645</u>	<u>2,597,700</u>	<u>2,606,778</u>	<u>2,590,171</u>	<u>2,542,150</u>
Total	<u>\$9,844,074</u>	<u>\$9,047,754</u>	<u>\$9,676,496</u>	<u>\$9,273,391</u>	<u>\$8,387,995</u>



BUDGET

DEVELOPMENT

EXPENDITURE

ASSUMPTIONS

Colorado Springs School District 11
ADOPTED BUDGET ASSUMPTIONS AND OTHER INFORMATION
USED TO DEVELOP THE FY2018/2019 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 2018-2019 (FY18/19).

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:

FY18/19 Chargeable Annual Costs Only

	<u>Teachers</u>	<u>Education Support Professionals</u>	<u>Administrators and Non-Teacher Professionals</u>	<u>Total</u>
Recurring	\$8,199,270	\$3,711,322	\$838,997	\$12,749,589
Non-recurring	-0-	37,097	238,863	275,960
Total	<u>\$8,199,270</u>	<u>\$3,748,419</u>	<u>\$1,077,860</u>	<u>\$13,025,549</u>

Of the \$13,025,549 employee compensation increase \$318,849 is from increases in health insurance premiums.

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 (PERA) of Colorado and the federal Medicare insurance program.

PERA

As a result of legislation, the District contribution rate to PERA is 20.15 percent of each employee’s qualifying compensation with employees contributing eight 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. About 95 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 FY18/19 budget include all board of education approved staffing changes after the FY17/18 adopted budget plus approved changes for FY18/19. 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 FY15/16	Actual FY16/17	Budget FY17/18	Adopted FY18/19
Supplies	\$1,966,668	\$2,363,445	\$ 3,966,285	\$ 4,214,638
Equipment	547,648	637,155	706,655	706,655
Other	<u>957,793</u>	<u>1,507,776</u>	<u>2,593,812</u>	<u>2,652,327</u>
Total expenditures	\$3,472,109	\$6,257,091	\$ 7,266,752	\$ 7,573,620
Projected carryover on July 1		<u>2,871,784</u>	<u>2,900,000</u>	<u>2,900,000</u>
Total amount	<u>\$3,472,109</u>	<u>\$9,257,091</u>	<u>\$10,166,752</u>	<u>\$10,473,620</u>

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 FY15/16	Actual FY16/17	Actual FY17/18	Adopted FY18/19
Elementary schools	\$ 87.50	\$ 87.50	\$ 87.50	\$105.00
Middle schools	93.00	93.00	93.00	112.00
High schools	101.00	101.00	101.00	121.00

7. BUDGET ALLOCATIONS TO SCHOOLS FOR NON-INSTRUCTIONAL SUPPLIES

	Actual FY15/16	Actual FY16/17	Budget FY17/18	Adopted FY18/19
Elementary schools	\$ 248,794	\$ 262,340	\$ 261,197	\$ 314,228
Middle schools	157,913	163,368	163,643	180,66
High schools	182,640	187,776	185,968	203,918
Other programs	<u>23,748</u>	<u>25,822</u>	<u>25,910</u>	<u>42,297</u>
Total expenditures	\$ 613,095	\$ 639,306	\$ 636,718	\$ 741,107
Carryover on July 1			<u>1,500,000</u>	<u>900,000</u>
Totals	<u>\$ 613,095</u>	<u>\$ 639,306</u>	<u>\$2,136,718</u>	<u>\$1,641,107</u>

8. BUDGET ROLLOVERS

All budget line items that are classified as qualified instructional supplies and equipment (compliance accounts) are rolled over from one year to the next. This includes all school instructional and instructional support accounts. Principal's office accounts (program 24110) that are unused at the end of the year are also rolled over. Schools' unused custodial and post-secondary accounts are not rolled over. The FY18/19 budget assumes unused funds will be \$2.1 million in instructional accounts and \$0.9 million in non-instructional accounts.

9. UTILITY RATES

Total utility expenditures are impacted by both consumption and rate changes. The FY18/19 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.

	<u>Actual</u> <u>FY15/16</u>	<u>Actual</u> <u>FY16/17</u>	<u>Budget</u> <u>FY17/18</u>	<u>Adopted</u> <u>FY18/19</u>
Natural Gas	\$ 777,069	\$1,407,478	\$1,062,478	\$ 961,586
Electricity	2,935,015	3,057,605	3,057,605	3,287,808
Water	895,258	950,135	1,045,135	1,000,055
Waste removal	131,889	137,153	137,153	130,207
Storm water	-0-	-0-	134,280	153,736
Trash	<u>179,567</u>	<u>235,000</u>	<u>235,000</u>	<u>235,000</u>
General fund payment	<u>\$4,918,798</u>	<u>\$5,787,371</u>	<u>\$5,537,371</u>	<u>\$5,768,392</u>

10. DISTRICT SECURITY

Security staffing is currently 61.5 FTE, including 45 campus security officers for middle schools and high schools, 10 security officers, one security investigator, two security coordinators, one manager of security operations, and 2.5 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 FY18/19 adopted budget was prepared with an estimated unassigned general fund contingency reserve budget of \$15,607,235. This amount equals 5.3 percent of total general fund resources. This undesignated contingency reserve is to be used in conjunction with other budget modifications as a response to unexpected revenue shortfalls, rescission (mid-year reduction of state funding), or expenditure levels in excess of those budgeted.

14. ASSIGNED, COMMITTED, AND RESTRICTED FUND BALANCE

Amendment One (Article X, Section 20 of the Colorado Constitution) requires the maintenance of an emergency reserve for FY18/19 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	<u>Estimated Amount</u>	<u>Required by Amendment 1 or other laws</u>
<u>Assigned</u>		
Information technology fund carryover	\$ 535,971	No
Encumbrance carryover	1,000,000	No
<u>Restricted</u>		
Multi-year obligations	250,000	Yes
TABOR reserve	<u>5,148,026</u>	Yes
Total assigned and restricted fund balance	<u>\$6,933,997</u>	

Note: In recent years the total amount of fund balance assigned, committed, or restricted has been between 75 percent and 78 percent of total fund balance. 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 \$1,000,000 is set aside for budgeting purposes. GASB 54 eliminated the use of a reserve for encumbrance carryover for the comprehensive annual financial report.

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 FY18/19 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. FY18/19 payment: Principal – \$6,885,000 and Interest – \$1,380,357.

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. FY18/19 payment: Principal – \$115,000 and Interest – \$225,700.

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. FY17/18 payment: Principal – \$5,215,000 and Interest – \$2,822,500.

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 \$105 per pupil, or \$2,416,000 in total, allocation of total program funding. Another operating transfer from the general fund of \$126,150 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 \$504,346 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. The fund pays all of its direct costs and contributes a user's cost reimbursement to the general fund of \$40,912. 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 FY18/19 budget are expected to be \$11,474,381. This includes an operating transfer from the general fund of \$4,500,000, which in a normal year would be equal to \$193 per pupil. An additional operating transfer of \$457,008 from the general fund is used to cover the cost of making lease payments on energy equipment. The energy equipment lease was designed to be paid with utilities savings from the general fund. Additional operating transfers from the general fund include \$518,837 to cover the annual debt service requirements for the John Adams Elementary lease certificates of participation and \$370,000 for some capital improvement projects. In addition, the mill levy override (MLO) fund transfers in \$4,130,000 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 FY17/18 MID-YEAR BUDGET

In the budget document, whenever amounts are identified as FY17/18 mid-year budget it should be understood to mean adopted FY17/18 budget plus or minus modifications approved by the Board of Education. This approval process takes place during a scheduled budget calendar meeting in which mid-year modifications of the adopted FY17/18 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 purposes (not including major capital projects).

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

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

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

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

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

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

Basis of Budgeting

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

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

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

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

Cash and Investments

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

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

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

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

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

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

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

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

Post-Employment Health Care Benefits

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

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

Debt Policy

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

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

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

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

Fund Balance Classification

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

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

Colorado Spring School District 11
SCHEDULE OF REVENUE by SOURCE, EXPENDITURES by PROGRAM, and FUND EQUITY
All District Funds
FY2018-19

	Governmental Type Funds			
	General Preschool Risk Mgmt.	Special Revenue	Debt Service	Capital Projects
Beginning				
Fund Balances/Net Position/Carryover	\$ 42,515,082	\$ 27,207,065	\$ 11,648,828	\$ 13,869,128
Revenues				
Local Sources - Taxes	71,702,308	68,852,853	9,312,420	1,006,000
State Sources	139,305,743	1,488,776	-	-
Federal Sources	2,112,438	24,494,691	-	-
Charter School Revenue	938,612	-	-	215,099
Charges for Services	-	2,288,619	-	-
Sale of Assets	-	-	-	-
Interest on Investments	386,065	18,000	150,000	60,000
Tuition & Fees	314,677	-	-	-
Other Local Revenue	2,522,505	381,486	-	217,015
Total Revenues	<u>217,282,348</u>	<u>97,524,425</u>	<u>9,462,420</u>	<u>1,498,114</u>
Other Financing Sources (Uses)				
Transfers In (Out) - Between Funds	41,143,978	(51,094,476)	-	9,976,267
	<u>41,143,978</u>	<u>(51,094,476)</u>	<u>-</u>	<u>9,976,267</u>
Total Resources Available	<u>\$ 300,941,408</u>	<u>\$ 73,637,014</u>	<u>\$ 21,111,248</u>	<u>\$ 25,343,509</u>
Expenditures				
Instruction Services	\$ 162,057,110	\$ 11,767,142	\$ -	\$ 250,000
Pupil Services	17,973,100	5,426,267	-	-
Instruction Staff Support	18,099,160	-	-	-
General Administration	1,746,156	248,029	-	-
School Administration	22,760,058	-	-	-
Business Administration	2,913,058	268,100	-	-
Central Services	17,171,977	-	-	355,504
Maintenance & Operations	27,627,343	2,659,025	-	47,996
Transportation Services	5,313,588	-	-	600,000
Adult & Community Education	1,702,338	-	-	-
Debt Service	-	-	16,645,657	4,143,608
Construction & Capital Projects	110,000	-	-	14,602,826
Food Services	-	11,471,674	-	-
Other	926,288	-	-	-
Total Expenditures	<u>278,400,176</u>	<u>31,840,237</u>	<u>16,645,657</u>	<u>19,999,934</u>
Funds Assigned/Unassigned/Committed/Restricted	22,541,232	-	4,465,591	5,343,575
Ending Fund Balances/ Net Position	<u>-</u>	<u>41,796,777</u>	<u>-</u>	<u>-</u>
Total Fund Uses, Reserves and, Fund Balances/Net Position	<u>\$ 300,941,408</u>	<u>\$ 73,637,014</u>	<u>\$ 21,111,248</u>	<u>\$ 25,343,509</u>
Unappropriated Fund Balance	-	784,236	-	-
Total Appropriation	<u>\$ 300,941,408</u>	<u>\$ 72,852,778</u>	<u>\$ 21,111,248</u>	<u>\$ 25,343,509</u>

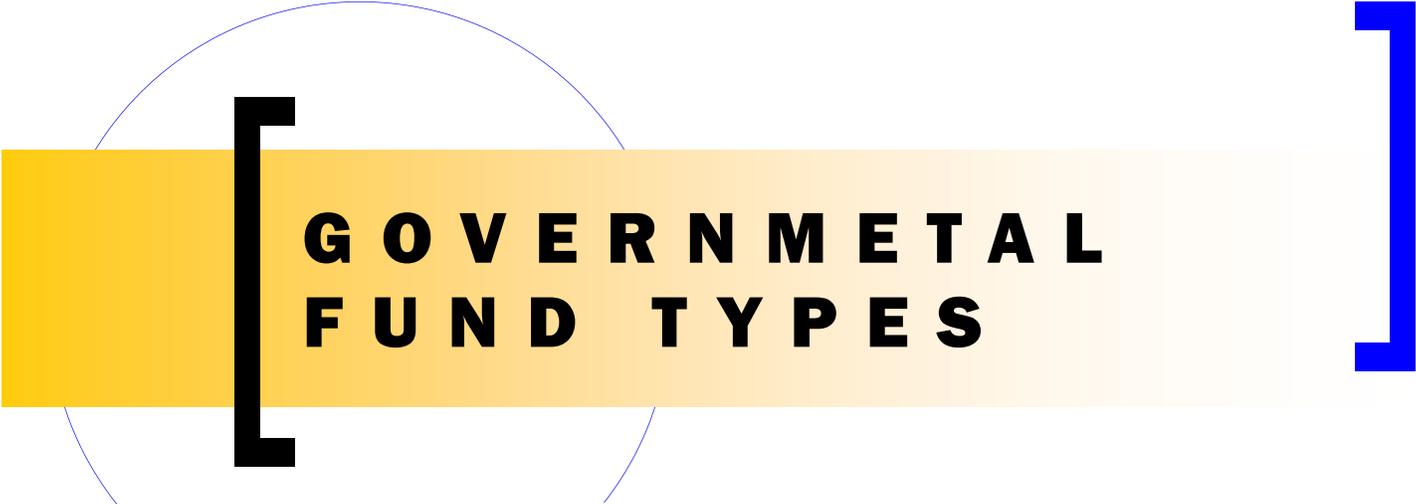
Internal Service	Trust & Agency	Grand Total	Payments Included in Other Funds (Detail Next Page)	FY18-19 Adopted Grand Totals	%	FY17-18 Adopted Grand Totals
\$ 11,771,234	\$ 2,247,560	\$ 109,258,897	\$ -	\$ 109,258,897	24.8%	\$ 85,305,670
-	-	150,873,581	-	150,873,581	34.3%	112,161,418
-	-	140,794,519	-	140,794,519	32.0%	135,263,644
-	-	26,607,129	-	26,607,129	6.0%	26,603,712
-	-	1,153,711	-	1,153,711	0.3%	1,089,271
30,622,348	-	32,910,967	(30,622,348)	2,288,619	0.5%	2,079,226
-	-	-	-	-	0.0%	23,500
14,000	-	628,065	-	628,065	0.1%	162,700
-	-	314,677	-	314,677	0.1%	321,677
-	5,302,440	8,423,446	-	8,423,446	1.9%	9,402,457
30,636,348	5,302,440	361,706,095	(30,622,348)	331,083,747	75.2%	287,107,605
(25,768)	-	1	-	1	0.0%	1
(25,768)	-	1	-	1	0.0%	1
<u>\$ 42,381,814</u>	<u>\$ 7,550,000</u>	<u>\$ 470,964,993</u>	<u>\$ (30,622,348)</u>	<u>\$ 440,342,645</u>	<u>100.0%</u>	<u>\$ 372,413,276</u>
\$ -	\$ -	\$ 174,074,252	\$ -	\$ 174,074,252	39.5%	\$ 163,716,918
-	-	23,399,367	-	23,399,367	5.3%	14,309,385
-	-	18,099,160	-	18,099,160	4.1%	16,764,188
-	-	1,994,185	-	1,994,185	0.5%	1,819,584
-	-	22,760,058	-	22,760,058	5.2%	20,505,793
-	-	3,181,158	-	3,181,158	0.7%	2,668,353
31,651,806	-	49,179,287	(30,622,348)	18,556,939	4.2%	15,020,365
-	-	30,334,364	-	30,334,364	6.9%	25,369,435
-	-	5,913,588	-	5,913,588	1.3%	5,257,090
-	-	1,702,338	-	1,702,338	0.4%	1,286,829
-	-	20,789,265	-	20,789,265	4.7%	20,955,142
-	-	14,712,826	-	14,712,826	3.3%	5,700,232
-	-	11,471,674	-	11,471,674	2.6%	11,122,339
-	7,550,000	8,476,288	-	8,476,288	1.9%	8,457,749
31,651,806	7,550,000	386,087,810	(30,622,348)	355,465,462	80.7%	312,953,402
-	-	32,350,398	-	32,350,398	7.3%	49,757,623
10,730,008	-	52,526,785	-	52,526,785	11.9%	9,702,251
<u>\$ 42,381,814</u>	<u>\$ 7,550,000</u>	<u>\$ 470,964,993</u>	<u>\$ (30,622,348)</u>	<u>\$ 440,342,645</u>	<u>100.0%</u>	<u>\$ 372,413,276</u>
384,408	-	1,168,644	-	1,168,644	0.3%	1,168,644
<u>\$ 41,997,406</u>	<u>\$ 7,550,000</u>	<u>\$ 469,796,349</u>	<u>\$ (30,622,348)</u>	<u>\$ 439,174,001</u>		<u>\$ 371,244,632</u>

Colorado Springs School District 11

Summary of Transactions Between Funds

FY18-19 Adopted Budget

From	To	Description	Budget Amount
Transactions Between Funds			
User-Charges:			
All Employees	Risk-Related Activities Fund	Insurance Coverage	\$ 28,212,140
All Funds	Production Printing Fund	Print Services	2,410,208
Total User-Charges			<u>\$ 30,622,348</u>
Revenue Offsets:			
General Fund State Equalization Allocations:			
General Fund - Total			\$ 144,409,072
Less to:			
Preschool Fund			3,627,102
Charter Schools			14,375,053
Net State Equalization to General Fund			<u>\$ 126,406,917</u>
General Fund State Categorical Allocations:			
General Fund - Vocational Education			318,416
General Fund - Special Education			4,575,214
Less to Charters			(206,419)
General Fund - English Language Proficiency			1,135,116
Less to Charters			(249,778)
General Fund - Gifted & Talented			262,801
Less to Charters			(14,902)
General Fund - Transportation			1,267,096
General Fund - READ Act			1,260,862
Less to Charters			(58,288)
Net State Categoricals to General Fund			<u>\$ 8,290,118</u>
Preschool Fund State Equalization Allocations:			
Preschool Fund - Total			\$ 3,627,102
Less to:			
Charter Schools			194,748
Net State Equalization to Preschool Fund			<u>\$ 3,432,354</u>
Transfers:			
General Fund	Capital Reserve Fund	Per Pupil Allocation	4,500,000
General Fund	Capital Reserve Fund	Energy Lease	457,008
General Fund	Capital Reserve Fund	ES Renovation	518,837
General Fund	Capital Reserve Fund	Capital Projects	370,000
General Fund	Risk Management Fund	Per Pupil Allocation	2,416,000
General Fund	Risk Management Fund	Food Service Insurance	126,150
Print Production Fund	General Fund	Reimburse FY17 Copier Purchase	80,000
2000 Mill Levy Override Fund	General Fund	First of Five	80,000
2000 Mill Levy Override Fund	Food Service Fund		26,808,822
2017 Mill Levy Override Fund	General Fund		90,000
2017 Mill Levy Override Fund	Capital Reserve Fund	Capital Projects	19,997,442
2017 Mill Levy Override Fund	Risk Related Activities Fund		4,130,422
2017 Mill Levy Override Fund	Print Production Fund		6,586
2017 Mill Levy Override Fund	Food Service Fund		47,646
2017 Mill Levy Override Fund	Preschool Fund		414,346
2017 Mill Levy Override Fund	Risk Management Fund		99,761
2017 Mill Levy Override Fund			3,797
Total Transfers			<u>\$ 60,066,817</u>



G O V E R N M E T A L F U N D T Y P E S

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 Services Fund
Designated Purpose Grants 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
FY2018-19

	Combined General Funds			Combining General Funds Adopted FY18-19			
	FY2015-16 Actual	FY2016-17 Actual	FY2017-18 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	\$ 16,640,524	\$ 17,871,539	\$ 21,131,022	\$ 20,226,028	\$ 2,364,108	\$ 540,886	\$ 23,131,022
Other Fund Balance	12,745,830	11,601,927	19,161,413	19,371,560	12,500	-	19,384,060
Total Beginning Fund Balance	29,386,354	29,473,466	40,292,435	39,597,588	2,376,608	540,886	42,515,082
Revenues							
Local Revenue	72,272,793	76,840,625	76,015,440	75,381,144	96,958	-	75,478,102
State Revenue	143,239,762	140,623,813	143,987,411	150,583,081	-	3,432,354	154,015,435
Federal Revenue	2,074,881	2,174,854	2,121,939	2,112,438	-	-	2,112,438
Total Revenues	217,587,436	219,639,292	222,124,790	228,076,663	96,958	3,432,354	231,605,975
Other Financing Sources (Uses)							
Investment Income	78,516	211,142	129,700	360,000	26,065	-	386,065
Transfers In (Out)							
Capital Reserve Capital Projects Fund	(6,139,954)	(5,767,718)	(7,463,311)	(5,845,845)	-	-	(5,845,845)
Food Service Fund	(125,100)	(117,000)	(288,531)	-	-	-	-
Designated Grant Fund	(150,980)	(181,236)	(185,000)	-	-	-	-
Risk Management Fund	-	-	1	(2,542,149)	2,542,150	-	1
2000 Mill Levy Override Fund	26,707,976	26,431,323	27,236,611	26,808,822	-	-	26,808,822
2017 Mill Levy Override Fund	-	-	13,411,888	19,997,442	3,797	99,761	20,101,000
Risk-Related Activities Fund	-	(1,000,000)	-	-	-	-	-
Production Printing Fund	-	(400,000)	80,000	80,000	-	-	80,000
Charter Schools	(14,211,273)	(14,186,515)	(14,374,496)	(14,709,692)	-	-	(14,709,692)
Total Other Financing Sources (Uses)	6,159,185	4,989,996	18,546,862	24,148,578	2,572,012	99,761	26,820,351
Total Revenues & Other Financing Sources (Uses)	223,746,621	224,629,288	240,671,652	252,225,241	2,668,970	3,532,115	258,426,326
Total Resources Available	253,132,975	254,102,754	280,964,087	291,822,829	5,045,578	4,073,001	300,941,408
Expenditures							
Instruction Services	134,045,634	131,925,522	149,891,348	159,166,795	-	2,890,315	162,057,110
Pupil Services	11,743,130	12,008,377	13,601,286	17,973,100	-	-	17,973,100
Instruction Staff Support	14,360,379	14,222,441	17,289,082	16,916,474	-	1,182,686	18,099,160
General Administration	1,348,293	1,486,448	1,703,444	1,746,156	-	-	1,746,156
School Administration	18,879,087	18,433,451	22,082,090	22,760,058	-	-	22,760,058
Business Administration	2,324,547	2,298,638	2,618,780	2,913,058	-	-	2,913,058
Central Services	11,698,387	11,390,326	15,808,209	12,126,399	5,045,578	-	17,171,977
Maintenance & Operations	23,587,828	23,321,768	26,588,618	27,627,343	-	-	27,627,343
Transportation Services	4,047,745	4,595,490	5,042,553	5,313,588	-	-	5,313,588
Other Services	706,144	1,128,874	920,052	926,288	-	-	926,288
Community Services	912,130	936,728	1,315,043	1,702,338	-	-	1,702,338
Construction Services	6,206	-	380,000	110,000	-	-	110,000
Total Expenditures	223,659,510	221,748,063	257,240,505	269,281,597	5,045,578	4,073,001	278,400,176
Fund Balances:							
Restricted - TABOR	-	-	5,148,026	5,148,026	-	-	5,148,026
Restricted MYO	-	-	250,000	250,000	-	-	250,000
Committed Teacher Reserve	-	-	626,000	-	-	-	-
Committed - PERA	-	-	-	-	-	-	-
Assigned Encumbrance Carryover	-	-	159,875	1,000,000	-	-	1,000,000
Assigned for IT Programs	-	-	659,971	535,971	-	-	535,971
Assigned for Energy Lease Payments	-	-	457,008	-	-	-	-
Unassigned Contingency	-	-	16,422,702	15,457,235	-	-	15,457,235
Unassigned - Unanticipated	-	-	-	150,000	-	-	150,000
Total Fund Balance	-	-	23,723,582	22,541,232	-	-	22,541,232
Total Expenditures & Fund Balance	-	-	-	291,822,829	5,045,578	4,073,001	300,941,408
Fund Balances, End of Year	29,473,465	32,354,691	-	-	-	-	-
Total Appropriation			280,964,087	291,822,829	5,045,578	4,073,001	300,941,408

Colorado Springs School District 11
GENERAL FUND (Preschool & Risk Mgmt. Funds not Included)
Schedule of Revenues, Expenditures, Fund Balance, and Reserves
FY2018-19

	Actual			Budget		
	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Mid-Year	Change	2018-19 Adopted
Beginning Unassigned & Other Fund Balance Available						
Unassigned Fund Balance (GAAP Basis)	\$ 10,289,246	\$ 16,580,734	\$ 15,849,355	\$ 18,226,028	\$ 2,000,000	\$ 20,226,028
Other Fund Balance (GAAP Basis)	10,513,378	10,513,378	11,589,427	11,211,170	222,647	11,433,817
Fund Balance (GAAP Basis)	20,802,624	27,094,112	27,438,782	29,437,198	2,222,647	31,659,845
Budgetary Basis Adjustments:						
Less:						
Unrealized Investment Gains	-	-	-	-	-	-
Nonspendable - Inventory	-	-	-	(378,257)	-	(378,257)
Nonspendable - Prepaid Expenses	-	-	-	-	-	-
Add:						
Unfunded Accrued Salaries & Benefits	-	-	-	8,316,000	-	8,316,000
Total Beginning Fund Balance	20,802,624	27,094,113	27,438,782	37,374,941	2,222,647	39,597,588
Revenues						
Local Revenue	\$ 71,541,003	\$ 72,141,094	\$ 72,836,010	\$ 75,561,087	\$ 180,057	\$ 75,741,144
State Revenue	120,286,624	125,978,477	126,437,298	126,503,749	9,369,640	135,873,389
Federal Revenue	1,016,169	2,074,881	2,174,854	2,121,939	(9,501)	2,112,438
Total Revenues	192,843,257	200,194,452	201,448,162	204,186,775	9,540,196	213,726,971
Other Financing Sources (Uses)						
Transfers In (Out)						
2000 Mill Levy Override Fund	26,768,451	26,707,976	26,431,323	27,236,611	(427,789)	26,808,822
2017 Mill Levy Override Fund	-	-	-	13,309,175	6,688,267	19,997,442
Risk Mgmt Fund	(2,631,646)	(2,597,700)	(2,606,780)	(2,582,348)	40,199	(2,542,149)
Capital Reserve Fund	(5,327,429)	(6,139,954)	(5,767,718)	(7,463,311)	1,617,466	(5,845,845)
Food Service Fund	(700,000)	(125,100)	(117,000)	(288,531)	288,531	-
Risk-Related Activities Fund	(1,000,000)	-	(1,000,000)	-	-	-
Print Production Fund	-	-	(400,000)	80,000	-	80,000
Designated Grant Fund	(185,000)	(150,980)	(181,236)	(185,000)	185,000	-
Total Other Financing Sources (Uses)	16,924,376	17,694,242	16,358,589	30,106,596	8,391,674	38,498,270
Total Resources Available	230,570,258	244,982,807	245,245,533	271,668,312	20,154,517	291,822,829
Expenditures						
Instruction Services	122,776,790	131,680,459	129,428,525	147,082,176	12,084,619	159,166,795
Pupil Services	10,230,168	11,743,130	12,008,377	13,601,286	4,371,814	17,973,100
Instruction Staff Support	12,632,431	13,772,865	13,631,993	16,349,850	566,624	16,916,474
General Administration	2,442,419	1,348,293	1,486,448	1,703,444	42,712	1,746,156
School Administration	17,583,275	18,879,087	18,433,451	21,972,090	787,968	22,760,058
Business Administration	2,177,779	2,324,547	2,298,638	2,618,780	294,278	2,913,058
Central Services	7,508,337	8,535,592	8,538,044	10,260,838	1,865,561	12,126,399
Maintenance & Operations	22,771,948	23,587,828	23,321,768	26,588,618	1,038,725	27,627,343
Transportation Services	3,679,276	4,047,745	4,595,490	5,042,553	271,035	5,313,588
Other Services	742,258	706,144	1,128,874	920,052	6,236	926,288
Community Services	841,938	912,130	936,728	1,315,043	387,295	1,702,338
Construction Services	90,065	6,206	-	490,000	(380,000)	110,000
Total Expenditures	203,476,684	217,544,026	215,808,336	247,944,730	21,336,867	269,281,597
Fund Balances						
Restricted - TABOR Reserve	-	-	-	5,148,026	-	5,148,026
Restricted - MYO	-	-	-	250,000	-	250,000
Committed - Teacher Reserve	-	-	-	626,000	(626,000)	-
Assigned Encumbrances C/O	-	-	-	159,875	840,125	1,000,000
Assigned Energy Lease Payments	-	-	-	457,008	(457,008)	-
Assigned for IT Programs	-	-	-	659,971	(124,000)	535,971
Unassigned	-	-	-	16,422,702	(815,467)	15,607,235
Total Fund Balances	-	-	-	23,723,582	(1,182,350)	22,541,232
Total Expenditures & Fund Balances						
				271,668,312	20,154,517	291,822,829
Fund Balances, End of Year	\$ 27,094,112	\$ 27,438,781	\$ 29,437,197	\$ -	\$ -	\$ -
Total Appropriation				\$ 271,668,312	\$ 20,154,517	\$ 291,822,829

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
FY2018-19

	Budget			MLO Funded		FY18/19
	Recurring	Non-Recurring	Sub-Total	Recurring	Non-Recurring	Grand Total
Beginning Unassigned & Other Fund Balance Available						
Unassigned Fund Balance (GAAP Basis)	\$ -	\$ 20,226,028	\$ 20,226,028	\$ -	\$ -	\$ 20,226,028
Other Fund Balance (GAAP Basis):						
Assigned IT Fund Balance Carryover	-	535,791	535,791	-	-	535,791
Instructional supply carryover	-	2,600,000	2,600,000	-	-	2,600,000
Assigned for READ Act Carryover	-	300,000	300,000	-	-	300,000
Assigned D-11 Cohort Carryover	-	600,000	600,000	-	-	600,000
Assigned Energy Lease	-	-	-	-	-	-
Non-instructional supply carryover	-	1,000,000	1,000,000	-	-	1,000,000
Assigned Encumbrance carryover	-	1,000,000	1,000,000	-	-	1,000,000
Restricted for multi-year obligations	-	250,000	250,000	-	-	250,000
Restricted TABOR Reserve	-	5,148,026	5,148,026	-	-	5,148,026
Fund Balance (GAAP Basis)	-	31,659,845	31,659,845	-	-	31,659,845
Budgetary Basis Adjustments:						
Less:						
Nonspendable - Inventory	-	(378,257)	(378,257)	-	-	(378,257)
Add:						
Unfunded Accrued Salaries & Benefits	-	8,316,000	8,316,000	-	-	8,316,000
Total Beginning Fund Balance	-	39,597,588	39,597,588	-	-	39,597,588
Revenues						
Local Revenue	\$ 75,741,144	\$ -	\$ 75,741,144	\$ (3,000,000)	\$ -	\$ 72,741,144
State Revenue	135,873,389	-	135,873,389	-	-	135,873,389
Federal Revenue	2,112,438	-	2,112,438	-	-	2,112,438
Total Revenues	213,726,971	-	213,726,971	(3,000,000)	-	210,726,971
Other Financing Sources (Uses)						
Transfers In (Out)						
2000 Mill Levy Override Fund	-	-	-	26,808,822	-	26,808,822
2017 Mill Levy Override Fund	-	-	-	19,997,442	-	19,997,442
Risk Mgmt Fund Fund	(2,542,149)	-	(2,542,149)	-	-	(2,542,149)
Capital Reserve Fund	(5,845,845)	-	(5,845,845)	-	-	(5,845,845)
Food Service Fund	-	-	-	-	-	-
Production Printing Fund	80,000	-	80,000	-	-	80,000
Designated Grant Fund	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(8,307,994)	-	(8,307,994)	46,806,264	-	38,498,270
Total Resources Available	205,418,977	39,597,588	245,016,565	43,806,264	-	288,822,829
Expenditures						
Instruction Services	150,000,684	9,166,111	130,294,410	28,872,385	-	159,166,795
Pupil Services	17,645,645	327,455	16,223,100	1,750,000	-	17,973,100
Instruction Staff Support	15,683,605	1,232,869	13,971,694	2,944,780	-	16,916,474
General Administration	1,742,265	3,891	1,746,156	-	-	1,746,156
School Administration	20,977,693	1,782,365	22,760,058	-	-	22,760,058
Business Administration	2,835,682	77,376	2,913,058	-	-	2,913,058
Central Services	10,991,961	1,134,438	7,131,399	4,995,000	-	12,126,399
Maintenance & Operations	26,801,111	826,232	22,451,306	5,176,037	-	27,627,343
Transportation Services	5,311,279	2,309	5,313,588	-	-	5,313,588
Other Services	925,235	1,053	926,288	-	-	926,288
Community Services	1,701,091	1,247	1,634,276	68,062	-	1,702,338
Construction Services	-	110,000	110,000	-	-	110,000
Total Expenditures	254,616,251	14,665,346	225,475,333	43,806,264	-	269,281,597
Fund Balances						
Restricted - TABOR	-	5,148,026	5,148,026	-	-	5,148,026
Restricted - MYO	-	250,000	250,000	-	-	250,000
Committed - Teacher Reserve	-	-	-	-	-	-
Assigned Encumbrances C/O	-	1,000,000	1,000,000	-	-	1,000,000
Assigned for IT Programs	-	535,971	535,971	-	-	535,971
Assigned for Energy Lease	-	-	-	-	-	-
Unassigned	-	15,607,235	15,607,235	-	-	15,607,235
Total Fund Balances	-	22,541,232	22,541,232	-	-	22,541,232
Total Expenditures & Fund Balances	\$ 254,616,251	\$ 37,206,578	\$ 248,016,565	\$ 43,806,264	\$ -	\$ 291,822,829

Fund Balances, End of Year

Total Appropriation	\$ 248,016,565	\$ 43,806,264	\$ -	\$ 291,822,829
----------------------------	-----------------------	----------------------	-------------	-----------------------

Colorado Springs School District 11
GENERAL FUND (Preschool & Risk Mgmt. Funds not Included)
Schedule of Revenues and Fund Balance
Adopted - FY2018-19

DESCRIPTION	Actual Revenues			Budget		
	FY2014-15	FY2015-16	FY2016-17	Mid-Year FY2017-2018	Change	Adopted FY2018-2019
Beginning Fund Balance						
Unassigned Fund Balance (GAAP Basis)	\$ 10,289,246	\$ 14,360,783	\$ 16,580,734	\$ 18,226,028	\$ 2,000,000	\$ 20,226,028
Other Fund Balance (GAAP Basis)	10,513,378	12,733,330	10,513,378	11,211,170	222,647	11,433,817
Fund Balance (GAAP Basis)	20,802,625	27,094,113	27,094,112	29,437,198	2,222,647	31,659,845
Budgetary Basis Adjustments:						
Add/Subtract Unrealized Investment Loss (Gain)	-	-	-	-	-	-
Nonspendable - Inventory	-	-	-	(378,257)	-	(378,257)
Unfunded Accrued Salaries & Benefits	-	-	-	8,316,000	-	8,316,000
Total Fund Balance	20,802,625	27,094,113	27,094,112	37,374,941	2,222,647	39,597,588
1110 Property Taxes Current	\$ 57,469,141	\$ 58,286,943	\$ 57,897,141	\$ 59,649,011	676,530	\$ 60,325,541
1110 Property Taxes Abatement Levy	-	-	-	877,736	4,842	882,578
1110 Property Taxes Uncollectible	-	-	-	(976,405)	-	(976,405)
1110 2000 MLO to Charter Schools	(712,051)	(712,051)	(712,051)	(712,051)	(762,164)	(1,474,215)
1110 2017 MLO to Charter Schools	-	-	-	(3,000,000)	84,374	(2,915,626)
1140 Property Taxes Delinquent	160,711	134,689	171,631	160,000	-	160,000
1141 Property Taxes Abatement Refunds	(531,333)	(235,181)	(358,775)	(377,574)	-	(377,574)
Total Property Tax Revenue	56,386,469	57,474,400	56,997,946	55,620,717	3,582	55,624,299
1120 Specific Ownership Tax Collected in Prior Year	5,970,844	6,351,693	6,678,200	7,300,889	219,026	7,519,915
1120 Specific Ownership Tax Adjustment from Prior Year	(156,514)	(380,849)	(256,514)	(200,306)	-	(200,306)
1120 Specific Ownership Other Funds	4,303,126	4,523,564	5,287,286	8,758,400	7,200	8,765,600
1310 Tuition - Early College	-	-	16,427	16,000	-	16,000
1311 Tuition - Digital School	21,930	-	19,600	20,000	-	20,000
1311 Tuition Summer Literacy	37,805	46,515	28,770	22,000	-	22,000
1313 Tuition - Adult	42,059	37,831	35,490	35,500	1,500	37,000
1314 Montessori Tuition	260,539	154,593	142,289	142,677	-	142,677
1323 Tuition from Excess Costs	88,693	88,008	77,107	77,000	-	77,000
1510 Investment Interest	17,808	72,588	193,706	113,000	247,000	360,000
1710 Gate Receipts	113,080	124,320	120,825	120,000	-	120,000
1740 Athletic Fees	241,557	227,361	218,250	218,376	-	218,376
1831 Tesla Day Care Revenue	181,532	169,993	190,502	170,000	-	170,000
1900 Instructional Event Fees (Intramurals, science & art)	12,099	13,980	9,441	12,865	-	12,865
1900- Misc Revenue-CSEA Sal/Bene	8,998	4,122	5,364	5,000	-	5,000
1900 Vehicle Operation services	102,346	119,650	83,524	85,000	-	85,000
1900 Vehicle Services	15,062	5,095	2,296	3,000	-	3,000
1910 Facility Rental Revenue	584,244	605,267	636,863	635,000	-	635,000
1911 Child Care Facility Rental	114,477	122,957	116,264	116,701	-	116,701
1912 Wireless Tower Rent	105,905	89,094	69,180	69,000	-	69,000
1920 Donations and Gifts	39,564	30,176	11,673	11,800	-	11,800
1935 Sale of Equipment	20,983	24,040	5,901	8,000	-	8,000
1940 Instructional Materials Fees	2,545	2,550	200	2,500	-	2,500
1954 Charter School Services Buyback Services	646,415	530,155	638,950	613,715	5,439	619,154
19541 Charter School Administration Fee	363,058	273,301	247,264	277,454	10,046	287,500
1959 Reimbursement Crossing Guards Program	184,734	157,838	172,187	172,990	-	172,990
1960 High School Parking Fees	26,735	25,314	32,312	32,000	-	32,000
1971/1972 Overhead & Indirect Cost Revenue	1,065,838	871,302	682,781	635,698	(158,625)	477,073
1980 Advertising Revenue	49,846	18,959	10,463	3,400	-	3,400
1990 Revenue Miscellaneous Other	163,127	276,409	239,821	58,800	-	58,800
1990 Revenue Miscellaneous E-Rate Reimbursement	409,634	-	-	148,411	(148,411)	-
1990 GED Testing	8,134	5,984	5,446	5,500	500	6,000
1991 Revenue - Staff Development Inservice	96,578	74,520	116,198	100,000	-	100,000
1994 Revenue - Rebates	11,757	365	-	-	-	-
1999 Unanticipated Revenues	-	-	-	150,000	-	150,000
Total Local Revenue Sources	71,541,003	72,141,094	72,836,010	75,561,087	187,257	75,748,344

Colorado Springs School District 11
GENERAL FUND (Preschool & Risk Mgmt. Funds not Included)
Schedule of Revenues and Fund Balance
Adopted - FY2018-19

DESCRIPTION	Actual Revenues			Budget		
	FY2014-15	FY2015-16	FY2016-17	Mid-Year FY2017-2018	Change	Adopted FY2018-2019
3110 State Equalization	129,836,530	133,686,540	134,173,523	134,225,298	10,183,774	144,409,072
3111 State Equalization - CPKP Hold Harmless @ .42 PPR	526,759	548,542	558,140	545,000	-	545,000
3115 At-Risk Supplemental Overpay	409,503	375,588	379,227	377,472	100,785	478,257
Less allocation to:						
3141 Preschool Fund - Preschool Program	(2,943,024)	(3,050,012)	(3,104,721)	(3,109,166)	(323,188)	(3,432,354)
Charter Schools - Total Program	(14,899,985)	(13,480,989)	(13,589,196)	(13,872,702)	(502,351)	(14,375,053)
Charter Schools - CPKP Full-day Kindergarten @ .42	(174,748)	(196,928)	(188,986)	(194,748)	(7,200)	(201,948)
3120 Vocational Education	309,496	359,896	391,754	310,188	8,228	318,416
3130 Special Education	4,239,339	4,385,002	4,534,010	4,614,829	(39,615)	4,575,214
3130 Special Education - to Charter Schools	(268,670)	(249,966)	(227,359)	(206,419)	-	(206,419)
3139 English Language Proficiency Professional Dev.	600,304	586,268	519,687	666,373	17,357	683,730
3140 English Language Proficiency	413,479	393,964	361,583	489,044	(37,658)	451,386
3140 English Language Proficiency - to Charter Schools	(162,657)	(131,244)	(115,067)	(42,515)	(207,263)	(249,778)
3150 Gifted & Talented	261,986	260,207	257,419	259,173	3,628	262,801
3150 Gifted & Talented - to Charter Schools	(12,143)	(14,947)	(14,801)	(15,954)	1,052	(14,902)
3160 State Transportation	954,976	1,034,758	1,033,379	1,236,191	30,905	1,267,096
3206 READ Act	1,294,366	1,380,554	1,321,423	1,260,862	-	1,260,862
3206 READ Act - to Charter Schools	(98,887)	(120,482)	(51,106)	(42,158)	(16,130)	(58,288)
3235 Additional At-Risk Funding	-	211,725	231,794	-	237,000	237,000
3237 Career Success Pilot Program	-	-	-	86,884	(86,884)	-
3260 State Transportation Audit Adjustment	-	-	(33,440)	(83,903)	-	(83,903)
Total State Revenue Sources	120,286,624	125,978,477	126,437,263	126,503,749	9,362,440	135,866,189
4000 Junior ROTC	200,731	230,164	267,878	229,600	-	229,600
4041 Unrestricted Federal Impact Aid	192,004	180,000	265,662	240,000	-	240,000
4041 Unrestricted Federal Impact Aid - to Charter Schools	(14,960)	(11,559)	(12,014)	(891)	(9,501)	(10,392)
4041 Restricted Federal Impact Aid	81,437	79,291	28,627	-	-	-
9003 Medicaid Reimbursement	476,305	1,596,985	1,624,701	1,625,230	-	1,625,230
7558 DOD - Children with Severe Disabilities	80,652	-	-	28,000	-	28,000
Total Federal Revenue Sources	1,016,169	2,074,881	2,174,854	2,121,939	(9,501)	2,112,438
Total Revenues	192,843,796	200,194,452	201,448,127	204,186,775	9,540,196	213,726,971
Non-Operating Revenues - Transfers In (Out)						
Risk Management Fund - Transfer (Out)	(2,631,646)	(2,504,198)	(2,501,207)	(2,475,008)	59,008	(2,416,000)
Risk Management Fund for FNS Insurance- Trnsfr (Out)	-	(93,502)	(105,573)	(107,340)	(18,809)	(126,149)
Capital Reserve Fund - Transfer (Out)	(5,327,429)	(5,527,954)	(4,847,453)	(4,549,300)	49,300	(4,500,000)
Capital Reserve Fund - Energy Lease	-	(612,000)	(630,460)	(649,200)	192,192	(457,008)
Capital Reserve Fund - ES Renovation COP's	-	-	(289,805)	(521,811)	2,974	(518,837)
Capital Reserve Fund - Non-recurring	-	-	-	(1,743,000)	1,373,000	(370,000)
Food Service Fund - Transfer (Out)	(700,000)	(125,100)	(117,000)	(288,531)	288,531	-
Production Printing Fund - Transfer In (Out)	-	-	(400,000)	80,000	-	80,000
Risk-Related Funds - Transfer (Out)	(1,000,000)	-	(1,000,000)	-	-	-
Designated Grant Fund - Transfer (Out)	(185,000)	(150,980)	(181,236)	(185,000)	185,000	-
2000 Mill Levy Override Fund - Non-recurring	-	-	-	427,789	(427,789)	-
2000 Mill Levy Override Fund - Recurring	26,768,451	26,707,976	26,431,323	26,808,822	-	26,808,822
2017 Mill Levy Override Fund - Recurring	-	-	-	13,309,175	6,688,267	19,997,442
Total Non-Operating Revenues	16,924,376	17,694,243	16,358,590	30,106,596	8,391,674	38,498,270
Total Resources Appropriated	\$230,570,797	\$244,982,808	\$244,900,828	\$271,668,312	\$20,154,517	\$291,822,829
1. These items make up the School Finance Act Total Program Funding amount of:	\$193,276,515	\$198,325,177	\$198,748,863	\$201,175,198	\$11,079,330	\$212,254,528

GENERAL FUND (Excludes Preschool & Risk Mgmt. Fund) - FY2018-19 ADOPTED BUDGET
FUND BALANCE AND OTHER NON-RECURRING
FINANCING SOURCES AND THEIR USES

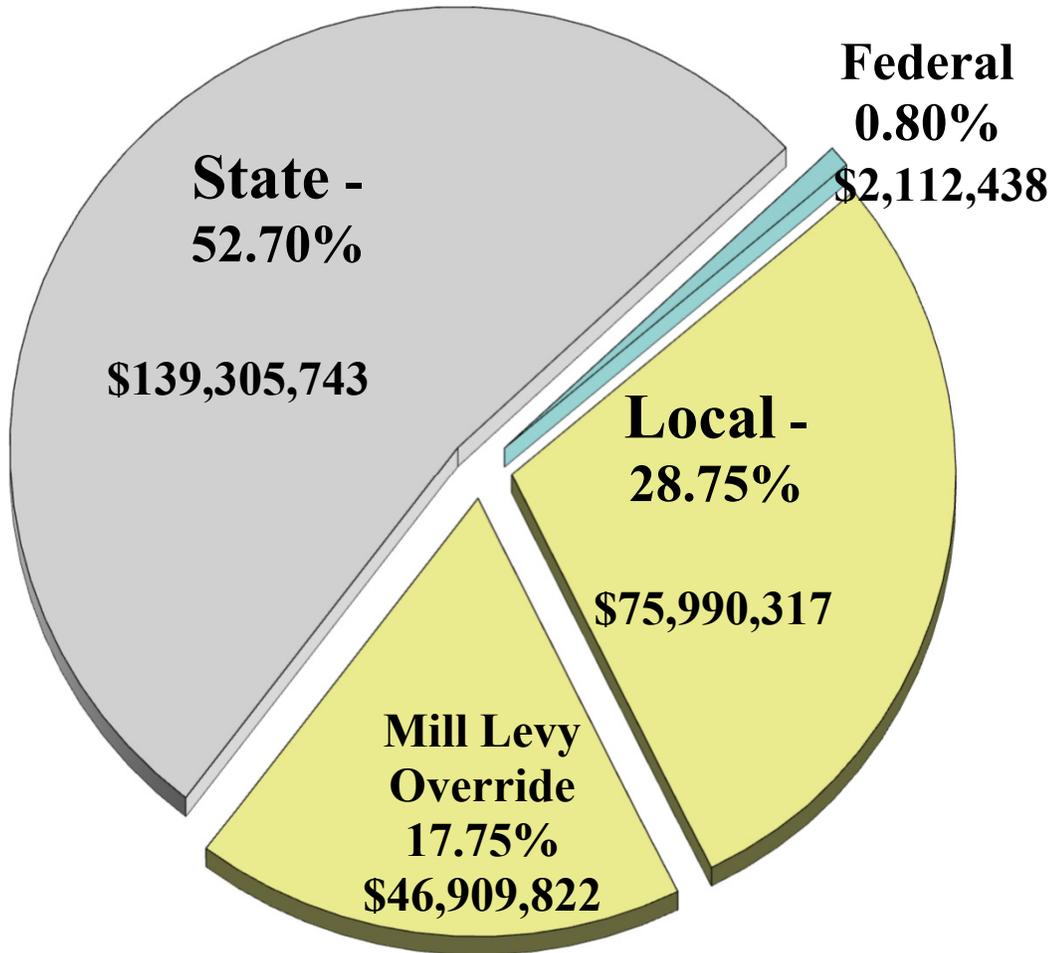
DESCRIPTION	FY2014-15 ADJUSTED BUDGET	FY2015-16 ADJUSTED BUDGET	FY2016-17 ADJUSTED BUDGET	FY2017-18 MID-YEAR BUDGET	Change	FY2018-19 ADOPTED BUDGET
NON-RECURRING SOURCES:						
FUND BALANCE:						
Adjusted June 30 unassigned fund balance	10,766,023	13,931,946	23,476,309	26,542,028	2,000,000	28,542,028
Assigned Teacher Post-employment Carryover from FY12	250,000	-	-	-	-	-
Committed PERA - SB 235	2,114,909	1,114,909	1,200,000	-	-	-
Assigned to Cover Future TAP Requirements	3,500,000	2,082,077	-	-	-	-
Assigned IT Fund Balance Carryover	409,038	409,038	341,560	341,560	194,231	535,791
Assigned - Solar Project/Adams Move	400,000	350,000	11,352	-	-	-
Committed BOE contingency	100,000	100,000	-	-	-	-
Instructional supply carryover	2,045,427	2,161,162	2,871,784	2,194,795	405,205	2,600,000
Non-instructional supply carryover	664,500	730,831	883,241	1,433,906	(433,906)	1,000,000
Nonspendable Unrealized Investment Loss (Gain)	(14,821)	-	-	-	-	-
Nonspendable Inventory	(426,724)	(433,612)	(337,042)	(378,257)	-	(378,257)
Assigned for future employee compensation	550,000	791,000	626,000	626,000	(626,000)	-
Assigned for Energy Lease future payments	-	-	-	457,008	(457,008)	-
READ Act Carryover Reserve	-	-	-	-	300,000	300,000
Achieve Team	-	-	835,041	600,000	-	600,000
Assigned Encumbrance carryover	357,780	697,662	399,174	159,875	840,125	1,000,000
Restricted for multi-year obligations	250,000	250,000	250,000	250,000	-	250,000
Restricted for Amendment 1/3% emergency	2,000,000	6,500,000	4,860,321	5,148,026	-	5,148,026
FUND BALANCE	22,966,132	28,685,013	35,417,740	37,374,941	2,222,647	39,597,588
REVENUES & TRANSFERS IN (OUT):						
One-time additional transfer from 2000 MLO fund	642,243	571,718	431,660	427,789	(427,789)	-
E-Rate Funds Match - Used for Technology	400,000	409,634	198,000	148,411	(148,411)	-
One-time state revenue Career Success Pilot program	-	-	-	86,884	(86,884)	-
One-time operating transfer to CRF to cover Energy Lease	-	-	-	(649,200)	192,192	(457,008)
One-time operating transfer to CRF to cover World Arena Lease	-	-	-	(375,000)	375,000	-
One-time operating transfer to Community Ed Fund to cover F/B deficit	(29,221)	-	-	-	-	-
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	(1,000,000)	-	-	-	-
One-time transfer to Risk-Related Activities Mgmt Fund	(800,000)	-	-	-	-	-
One-time transfer to Capital Reserve Fund (FY18 Mid-Year BMFs)	2,900,000	-	(250,000)	(1,368,000)	998,000	(370,000)
One-time operating transfer from Capital Reserve Fund	1,500,000	-	-	-	-	-
TOTAL NON-RECURRING SOURCES	28,579,154	27,966,365	35,797,400	35,645,825	3,124,755	38,770,580
NON-RECURRING USES:						
EXPENDITURES:						
Instructional supply carryover	2,045,427	2,161,162	2,871,784	1,750,774	349,226	2,100,000
Salary & benefits increase - One-time all employee groups	6,092,708	1,525,000	-	1,637,979	(579,199)	1,058,780
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	-	-	-	-
Exec./Pro one-time across the board 1%	-	-	-	-	213,779	213,779
Extra activity & restructuring stipends	-	-	-	-	45,000	45,000
One-time PDF addition - Exec./pro	100,000	-	-	-	-	-
Salary & benefits - Non-recurring ESP reserve allocation	-	-	-	-	1,298,000	1,298,000
Salary & benefits - Non-recurring teacher reserve allocation	817,821	960,187	2,519,950	1,368,971	(1,368,971)	-
Non-instructional supply carryover	664,500	730,831	883,241	1,933,906	(433,906)	1,500,000
ESP Step 25 maximum adjustment	-	-	-	-	37,097	37,097
Exec/Pro across the board increase non-recurring	-	-	-	-	238,863	238,863
Completion Solar Project	400,000	203,548	-	-	-	-
Adjust high school athletic accounts for carryover of funds from prior year	7,861	18,573	28,450	23,540	-	23,540
One-time MLO expenditures	69,138	-	-	63,628	(63,628)	-
New HP servers and licensing renewals (funds taken from IT Reserve)	-	-	-	124,000	(124,000)	-
Purchase bucket truck	100,000	-	-	-	-	-
Implement landscaping plan	100,000	-	-	-	-	-
Technology upgrade	600,000	-	-	-	-	-
PeopleSoft upgrade	400,000	-	-	-	-	-
Additional AP and IB testing	191,186	191,186	239,527	-	-	-
TAP Program	1,417,923	1,736,319	-	-	-	-
Actual expenditures for Adams Move	-	-	13,648	-	-	-
Purchase elementary school surveillance system	-	-	200,000	200,000	(200,000)	-
SB191 displaced teachers reserve	168,845	199,239	-	-	-	-
Strategic teacher FTE reserve	1,500,000	-	-	-	-	-
Additional advertising/marketing	300,000	100,000	-	-	-	-
E-Rate funds match - used for technology	440,000	409,634	198,000	-	-	-
Optimization/Utilization administration	244,600	-	-	-	-	-
Purchase portable building for curriculum storage	-	-	-	130,000	(130,000)	-
Purchase security door hardware for schools	-	-	-	250,000	(140,000)	110,000
Support awareness, outreach, and implementation of career plans	-	-	-	50,000	(50,000)	-
Two portable buildings at TBD elementary schools	-	-	-	300,000	(300,000)	-
One-time Increase in election fees	100,000	-	144,923	58,090	(58,090)	-
One-time funding for continuance of summer enrichment program	-	593,155	595,761	583,958	-	583,958
Allocate Achieve Team reserve into appropriate programs & accounts	-	3,000	835,041	1,000,000	-	1,000,000
FY17/18 Mid-Year One-time Budget Modifications	-	-	-	2,166,967	(2,166,967)	-

**GENERAL FUND (Excludes Preschool & Risk Mgmt. Fund) - FY2018-19 ADOPTED BUDGET
FUND BALANCE AND OTHER NON-RECURRING
FINANCING SOURCES AND THEIR USES**

DESCRIPTION	FY2014-15 ADJUSTED BUDGET	FY2015-16 ADJUSTED BUDGET	FY2016-17 ADJUSTED BUDGET	FY2017-18 MID-YEAR BUDGET	Change	FY2018-19 ADOPTED BUDGET
EXPENDITURES (continued)						
FY18/19 One-time Budget Modifications	-	-	-	-	4,890,900	4,890,900
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 Purchase two new firewalls	-	-	-	-	300,000	300,000
Adjust contingency for READ Act carryover	-	-	-	-	300,000	300,000
Medicaid contingency reserve	-	-	-	-	305,983	305,983
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
Provide equal access for all students to the benefits of taking IB exams	-	-	-	62,700	(62,700)	-
Licensing, training, and consultation to implement a web-based platform	-	-	-	148,610	(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	15,760,009	11,713,972	8,861,890	11,907,763	2,812,223	14,665,346
NON-RECURRING RESERVES AND CONTINGENCIES						
Assigned Encumbrance carryover	369,366	697,662	399,174	159,875	840,125	1,000,000
Committed BOE contingency	100,000	100,000	-	-	-	-
Committed PERA - SB 235	1,114,909	2,200,000	1,200,000	-	-	-
Committed - TIF Grant Reserve	2,082,077	774,300	-	-	-	-
Assigned IT Fund Balance Carryover	409,038	409,038	341,560	535,971	-	535,971
Assigned for salary & benefits - Non-recurring compensation increases	791,000	-	-	-	-	-
Assigned Solar Project	-	46,452	-	-	-	-
Assigned FY19 Final Energy Lease Payment	-	-	-	457,008	(457,008)	-
Unassigned Fund balance	3,703,645	7,423,291	15,968,116	16,272,702	(815,467)	15,457,235
Assigned for Unanticipated Revenue	150,000	150,000	150,000	150,000	-	150,000
Create reserve in case State Supplemental funding fails	1,700,000	-	-	-	-	-
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	-	250,000
Restricted TABOR Reserve	-	4,860,321	5,133,210	5,148,026	-	5,148,026
NON-RECURRING RESERVES AND CONTINGENCIES	11,296,035	17,537,064	24,068,060	23,599,582	(1,058,350)	22,541,232
Total Non-recurring Fund Balance Uses	27,056,044	29,251,036	32,929,950	35,507,345	1,753,873	37,206,578
NET FUND BALANCE SOURCES & USES	\$1,523,110	(\$1,284,671)	\$2,867,450	\$138,480	\$1,370,882	\$1,564,002

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 FY2018-19 BUDGET
General Fund (Includes Preschool & Risk
Management Funds)
Revenue Sources



Total Revenue -
\$264,318,320



General Fund (Preschool & Risk Mgmt. Funds not Included)
Adopted Budget - FY2018-2019
Expenditure Summary by Program

DESCRIPTION	Actual Audited Expenditures					
	FY2014-15		FY2015-16		FY2016-17	
	AMOUNT	%	AMOUNT	%	AMOUNT	%
Instructional Services						
- Instructional Services	121,859,017	60.2%	130,818,957	60.2%	128,692,150	59.6%
- Post Employment Benefits	917,773	0.3%	861,502	0.3%	736,375	0.3%
TOTAL Instructional Services	122,776,790	60.4%	131,680,459	60.4%	129,428,525	60.0%
Pupil Support Services	10,230,168	5.0%	11,743,130	5.0%	12,008,377	5.6%
Instructional Support Services	12,632,431	6.0%	13,772,865	6.0%	13,631,993	6.3%
TOTAL Student Support	22,862,599	11.0%	25,515,995	11.0%	25,640,370	11.9%
TOTAL Instruction and Student Support	145,639,390	71.4%	157,196,454	71.4%	155,068,895	71.9%
General Administration	2,442,419	1.3%	2,529,841	1.3%	1,486,448	0.7%
School Administration	17,583,275	8.8%	18,879,087	8.8%	18,433,451	8.5%
Business Administration	2,177,779	1.0%	2,324,547	1.0%	2,298,638	1.1%
Student Transportation Services	3,679,276	1.9%	4,047,745	1.9%	4,595,490	2.1%
Central Services	7,508,337	3.9%	7,354,044	3.9%	8,538,044	4.0%
Security Services	2,713,287	1.2%	2,862,032	1.2%	2,878,783	1.3%
Maintenance & Operations	15,406,297	7.0%	16,344,059	7.0%	15,638,679	7.2%
Utilities	4,652,363	2.3%	4,381,738	2.3%	4,804,306	2.2%
TOTAL Security, M&O & Utilities	22,771,948	10.6%	23,587,828	10.6%	23,321,768	10.8%
Other Services	199,656	0.1%	231,266	0.1%	228,599	0.1%
- Post Employment Benefits	542,602	0.3%	474,878	0.3%	900,275	0.4%
Community Services	841,938	0.4%	912,130	0.4%	936,728	0.4%
Construction Services	90,065	0.2%	6,206	0.2%	-	0.0%
TOTAL Administration and Support Services	57,837,294	28.6%	60,347,572	28.6%	60,739,441	28.1%
TOTAL Expenditures	203,476,684	100.0%	217,544,025	100.0%	215,808,336	100.0%
Non-Recurring Fund Balance						
- Restricted TABOR Emergency	-		-		-	
- Restricted for Multi-Year Obligations	-		-		-	
Assigned, Encumbrance Carryover	-		-		-	
Assigned, Teacher	-		-		-	
Assigned, IT Programs	-		-		-	
Assigned for Energy Lease Payments	-		-		-	
Unassigned, Contingency	-		-		-	
Unassigned, Unanticipated	-		-		-	
Total Non-Recurring Fund Balance	-		-		-	
TOTAL Expenditures and Fund Balance	\$198,778,763		\$217,544,025		\$215,808,336	

**General Fund (Preschool & Risk Mgmt. Funds not Included)
Adopted Budget - FY2018-2019
Expenditure Summary by Program**

Adjusted Budget FY2017-18 AMOUNT %		Adopted Budget - FY2018-2019				DESCRIPTION
		RECURRING EXPENDITURES	NON- RECURRING EXPENDITURES	TOTAL ADJUSTED BUDGET	%of BUDGET	
146,122,965	58.9%	149,151,570	9,166,111	158,317,681	58.8%	Instructional Services
849,114	0.3%	849,114	-	849,114	0.3%	- Post Employment Benefits
146,972,079	59.3%	150,000,684	9,166,111	159,166,795	59.1%	TOTAL Instructional Services
13,601,286	5.5%	17,645,645	327,455	17,973,100	6.7%	Pupil Support Services
16,349,850	6.6%	15,683,605	1,232,869	16,916,474	6.3%	Instructional Support Services
29,951,136	12.1%	33,329,250	1,560,324	34,889,574	13.0%	TOTAL Student Support
176,923,215	71.3%	183,329,934	10,726,435	194,056,369	72.1%	TOTAL Instruction & Student Support
1,703,444	0.7%	1,742,265	3,891	1,746,156	0.6%	General Administration
21,972,090	8.9%	20,977,693	1,782,365	22,760,058	8.5%	School Administration
2,628,877	1.1%	2,835,682	77,376	2,913,058	1.1%	Business Administration
5,042,553	2.0%	5,311,279	2,309	5,313,588	2.0%	Student Transportation Services
10,384,838	4.2%	10,991,961	1,134,438	12,126,399	4.5%	Central Services
3,180,538	1.3%	3,263,329	206,188	3,469,517	1.3%	Security Services
18,205,883	7.3%	18,244,135	620,044	18,864,179	7.0%	Maintenance & Operations
5,202,197	2.1%	5,293,647	-	5,293,647	2.0%	Utilities
26,588,618	10.7%	26,801,111	826,232	27,627,343	10.3%	TOTAL Security, M&O & Utilities
265,149	0.1%	270,332	1,053	271,385	0.1%	Other Services
654,903	0.3%	654,903	-	654,903	0.2%	- Post Employment Benefits
1,315,043	0.5%	1,701,091	1,247	1,702,338	0.6%	Community Services
490,000	0.2%	-	110,000	110,000	0.0%	Construction Services
71,045,515	28.7%	71,286,317	3,938,911	75,225,228	27.9%	TOTAL Administration and Support Services
247,968,730	100.0%	254,616,251	14,665,346	269,281,597	100.0%	TOTAL Expenditures and Transfers
5,148,026		-	5,148,026	5,148,026		Non-Recurring Reserves
250,000		-	250,000	250,000		- Restricted TABOR Emergency
159,875		-	1,000,000	1,000,000		- Restricted for Multi-Year Obligations
626,000		-	-	-		Assigned, Encumbrance Carryover
535,971		-	535,971	535,971		Committed, Teacher FTE
457,008		-	-	-		Assigned, IT Programs
16,372,702		-	15,457,235	15,457,235		Assigned for Energy Lease Payments
150,000		-	150,000	150,000		Unassigned, Contingency
23,699,582		-	22,541,232	22,541,232		Unassigned, Unanticipated
						Total Non-Recurring Fund Balance
\$271,668,312		\$254,616,251	\$37,206,578	\$291,822,829		TOTAL Expenditures and Fund Balance

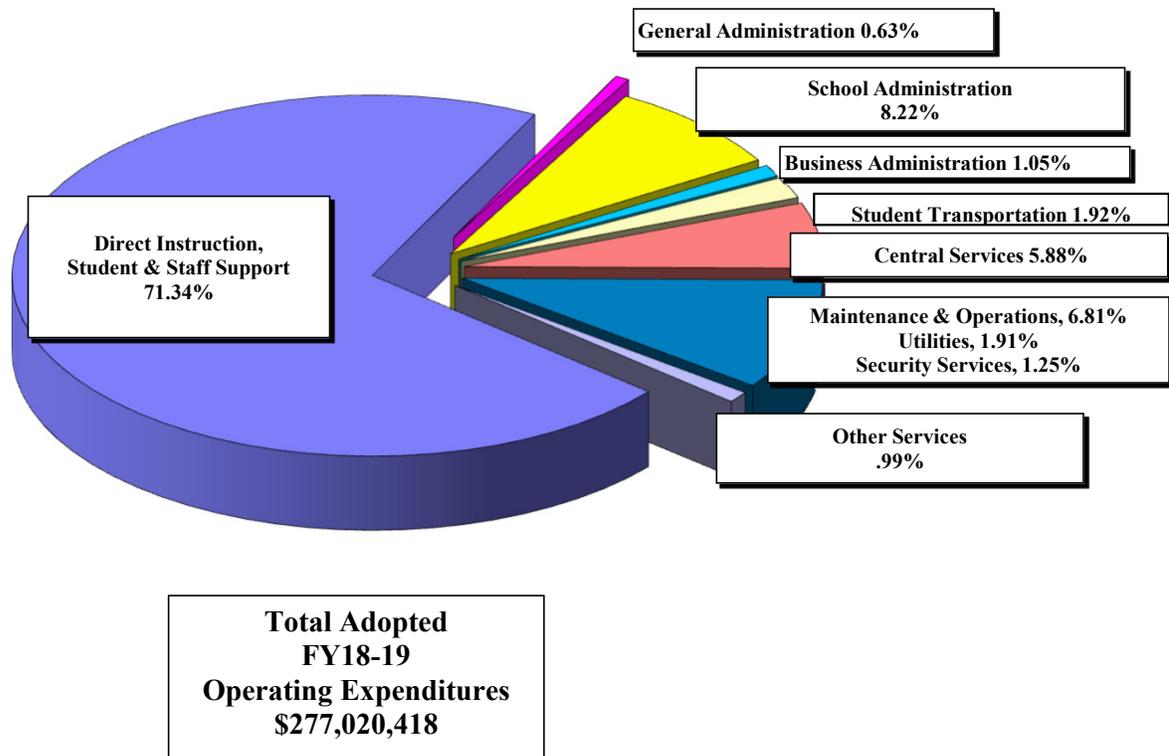
General Fund (Preschool & Risk Mgmt. Funds not Included)
Adopted Budget - FY2018-2019
Expenditure Summary by Object

DESCRIPTION	Actual Audited Expenditures					
	FY2014-15		FY2015-16		FY2016-17	
	AMOUNT	%	AMOUNT	%	AMOUNT	%
Salary and Fringe Benefits						
Teacher Salaries	89,929,834	44.2%	96,467,510	44.3%	93,965,402	43.5%
Teacher Retirement Plan Payments	745,765	0.4%	829,962	0.4%	500,865	0.2%
Teacher Benefits	26,289,476	12.9%	28,608,504	13.2%	29,038,452	13.5%
SUBTOTAL Teachers Salaries & Benefits	116,965,076	57.5%	125,905,976	57.9%	123,504,719	57.2%
Administrator Salaries	10,646,261	5.2%	10,805,024	5.0%	10,518,639	4.9%
Professional Salaries	7,606,170	3.7%	7,662,688	3.5%	7,765,309	3.6%
ESP Salaries	26,854,630	13.2%	29,121,020	13.4%	29,181,433	13.5%
Non-teacher Retirement Plan Payments	551,954	0.3%	445,520	0.2%	786,149	0.4%
Administrator Benefits	2,870,691	1.4%	3,012,771	1.4%	3,036,752	1.4%
Professional Benefits	2,064,895	1.0%	2,156,183	1.0%	2,258,623	1.0%
ESP Benefits	9,826,622	4.8%	10,749,380	4.9%	11,037,084	5.1%
TOTAL Salary and Fringe Benefits	177,386,299	87.2%	189,858,563	87.3%	188,088,707	87.2%
Non-Salary Expenditures						
Purchased Services	11,413,080	5.6%	12,742,146	5.9%	13,017,443	6.0%
Supplies & Materials	12,145,368	6.0%	11,382,637	5.2%	11,327,149	5.2%
Capital Outlay	2,805,390	1.4%	3,856,548	1.8%	3,609,341	1.7%
Other Expenses	274,218	0.1%	260,570	0.1%	322,133	0.1%
TOTAL Non-Salary Expenditures	26,638,057	13.1%	28,241,901	13.0%	28,276,067	13.1%
Indirect Costs/User Charges						
- Instructional Programs	5,861	0.00%	5,861	0.00%	5,861	0.0%
- Instructional Staff Support Services	3,675	0.00%	3,675	0.00%	3,675	0.0%
- General Administration Services	126,968	0.06%	126,968	0.06%	0	0.0%
- Business Administration Services	(129,960)	-0.06%	(129,961)	-0.06%	(129,961)	-0.1%
- Maintenance & Operations Services	(522,565)	-0.26%	(531,331)	-0.24%	(531,331)	-0.2%
- Central Services	(41,969)	-0.02%	(41,968)	-0.02%	85,000	0.0%
- Community Services	10,318	0.01%	10,318	0.00%	10,318	0.0%
TOTAL Indirect Costs	(547,672)	-0.27%	(556,438)	-0.26%	(556,438)	-0.26%
TOTAL Expenditures	203,476,684	100.0%	217,544,025	100.0%	215,808,336	100.0%
Non-Recurring Fund Balance						
- Restricted TABOR Emergency	-		-		-	
- Restricted for Multi-Year Obligations	-		-		-	
Assigned, Encumbrance Carryover	-		-		-	
Assigned, Teacher	-		-		-	
Assigned, IT Programs	-		-		-	
Assigned for Energy Lease Payments	-		-		-	
Unassigned, Contingency	-		-		-	
Unassigned, Unanticipated	-		-		-	
Total Non-Recurring Fund Balance	-		-		-	
TOTAL Expenditures and Fund Balance	\$203,476,684		\$217,544,025		\$215,808,336	

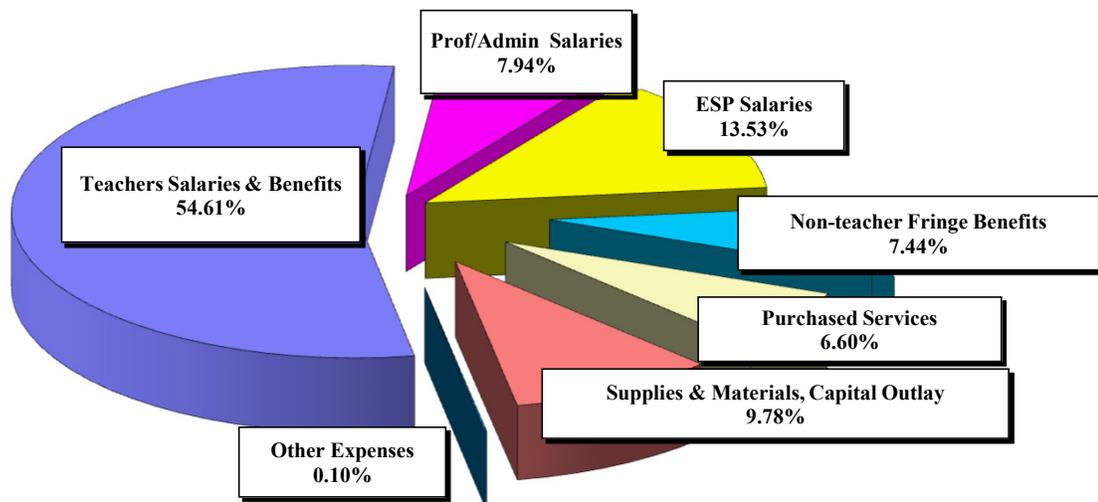
**General Fund (Preschool & Risk Mgmt. Funds not Included)
 Adopted Budget - FY2018-2019
 Expenditure Summary by Object**

Adjusted Budget		Adopted Budget - FY2018-2019				DESCRIPTION
FY2017-18		NON-	TOTAL			
AMOUNT	%	RECURRING	RECURRING	ADJUSTED	% of	
		EXPENDITURES	EXPENDITURES	BUDGET	BUDGET	
						Salary and Fringe Benefits
102,750,600	41.4%	112,110,947	623,800	112,734,747	41.9%	Teacher Salaries
537,310	0.2%	537,310	-	537,310	0.2%	Teacher Retirement Plan Payments
33,649,136	13.6%	35,772,077	817,413	36,589,490	13.6%	Teacher Benefits
136,937,046	55.2%	148,420,334	1,441,213	149,861,547	55.7%	SUBTOTAL Teachers Salaries & Benefits
12,029,719	4.9%	12,180,021	412,582	12,592,603	4.7%	Administrator Salaries
8,228,911	3.3%	8,882,146	94,428	8,976,574	3.3%	Professional Salaries
34,717,037	14.0%	35,981,229	940,582	36,921,811	13.7%	ESP Salaries
518,575	0.2%	517,056	-	517,056	0.2%	Non-teacher Retirement Plan Payments
3,554,877	1.4%	3,637,764	54,637	3,692,401	1.4%	Administrator Benefits
2,505,131	1.0%	2,761,448	18,886	2,780,334	1.0%	Professional Benefits
13,001,858	5.2%	12,834,500	409,414	13,243,914	4.9%	ESP Benefits
211,493,154	85.3%	225,214,498	3,371,742	228,586,240	84.9%	TOTAL Salary and Fringe Benefits
						Non-Salary Expenditures
13,379,887	5.4%	13,567,224	110,800	13,678,024	5.1%	Purchased Services
19,390,689	7.8%	13,421,970	6,071,904	19,493,874	7.2%	Supplies & Materials
3,962,706	1.6%	2,286,081	5,110,900	7,396,981	2.7%	Capital Outlay
298,732	0.1%	682,916	-	682,916	0.3%	Other Expenses
37,032,014	14.9%	29,958,191	11,293,604	41,251,795	15.3%	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	0.00%	- General Administration Services
(129,961)	-0.1%	(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)	-0.22%	(556,438)	-	(556,438)	-0.21%	TOTAL Indirect Costs
247,968,730	100.0%	254,616,251	14,665,346	269,281,597	100.0%	TOTAL Expenditures
						Non-Recurring Reserves
5,148,026		-	5,148,026	5,148,026		- Restricted TABOR Emergency
250,000		-	250,000	250,000		- Restricted for Multi-Year Obligations
159,875		-	1,000,000	1,000,000		Assigned, Encumbrance Carryover
626,000		-	-	0		Assigned, Teacher
535,971		-	535,971	535,971		Assigned, IT Programs
457,008		-	-	0		Assigned for Energy Lease Payments
16,372,702		-	15,457,235	15,457,235		Unassigned, Contingency
150,000		-	150,000	150,000		Unassigned, Unanticipated
23,699,582		-	22,541,232	22,541,232		Total Non-Recurring Fund Balance
\$271,668,312		\$254,616,251	37,206,578	\$291,822,829		TOTAL Expenditures and Fund Balance

FY18-19 Adopted Budget - General Fund
(Includes Preschool & Risk Management Fund)
Expenditure Summary by Program



FY18-19 Adopted Budget - General Fund
(Includes Preschool & Risk Management Fund)
Expenditure Summary by Object



**Total Adopted
FY18-19
Operating Expenditures
\$277,020,418**

Colorado Springs School District 11
GENERAL FUND EXPENDITURES
Adopted Budget FY2018-2019
Consolidated Program & Object Summary

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
00100- 18000 Instructional Programs	-	97,761,450	-	8,542,541	106,303,991	-	31,825,591	-	3,317,043	35,142,634
21000 Pupil Services	189,640	10,572,208	1,267,907	1,118,396	13,148,151	48,474	3,296,375	406,682	390,697	4,142,228
22000 Instructional Staff Support	1,429,013	4,532,215	2,735,825	2,237,993	10,935,046	457,843	1,365,646	830,522	803,470	3,457,481
23000 General Administration	316,879	17,429	165,261	222,964	722,533	67,718	16,015	50,310	67,466	201,509
24000 School Administration	8,774,900	200,811	-	6,395,048	15,370,759	2,577,299	41,763	-	2,353,375	4,972,437
25000 Business Administration	625,441	-	797,207	727,292	2,149,940	161,182	-	261,911	231,874	654,967
26000 Maint., Oper. & Security	222,492	-	956,781	12,972,593	14,151,866	61,216	-	273,998	4,308,841	4,644,055
27000 Student Transportation	96,020	-	137,382	2,883,777	3,117,179	30,337	-	52,118	1,042,591	1,125,046
28000 Central Services	938,218	37,380	2,702,752	1,082,365	4,760,715	254,332	8,068	816,833	413,993	1,493,226
29000 Other Support Services	352,246	363	106,365	209,261	668,235	34,000	78	27,678	116,021	177,777
33000 Community Services	-	150,201	125,980	694,391	970,572	-	35,954	41,396	198,543	275,893
40000 Construction Services	-	-	-	-	-	-	-	-	-	-
Total Before Fund Balance	12,944,849	113,272,057	8,995,460	37,086,621	172,298,987	3,692,401	36,589,490	2,761,448	13,243,914	56,287,253
Percent	4.8%	42.1%	3.3%	13.8%	64.0%	1.4%	13.6%	1.0%	4.9%	20.9%
Per Pupil	490	4,290	341	1,405	6,525	140	1,386	105	502	2,132
90000 Fund Balance	-	-	-	-	-	-	-	-	-	-
Total	12,944,849	113,272,057	8,995,460	37,086,621	172,298,987	3,692,401	36,589,490	2,761,448	13,243,914	56,287,253

Colorado Springs School District 11
GENERAL FUND EXPENDITURES
Adopted Budget FY2018-2019
Consolidated Program & Object Summary

						FPC 26,405			
Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Per Pupil	Program # & Name	
4,802,099	8,028,197	4,649,142	234,871	5,861	159,166,795	59.1%	6,028	00100- 18000	Instructional Programs
274,869	398,117	2,135	7,600	-	17,973,100	6.7%	681	21000	Pupil Services
1,188,013	1,277,040	34,114	21,105	3,675	16,916,474	6.3%	641	22000	Instructional Staff Support
747,779	42,727	1,890	29,718	-	1,746,156	0.6%	66	23000	General Administration
170,270	2,220,489	24,603	1,500	-	22,760,058	8.5%	862	24000	School Administration
207,540	21,114	5,104	4,354	(129,961)	2,913,058	1.1%	110	25000	Business Administration
2,563,708	6,510,295	288,650	100	(531,331)	27,627,343	10.3%	1,046	26000	Maint., Oper. & Security
317,963	753,400	-	-	-	5,313,588	2.0%	201	27000	Student Transportation
3,341,971	163,807	2,274,373	7,307	85,000	12,126,399	4.5%	459	28000	Central Services
20,471	57,125	1,980	700	-	926,288	0.3%	35	29000	Other Support Services
43,341	21,563	4,990	375,661	10,318	1,702,338	0.6%	64	33000	Community Services
-	-	110,000	-	-	110,000	0.0%		40000	Construction Services
13,678,024	19,493,874	7,396,981	682,916	(556,438)	269,281,597	100.0%	10,198	Total Before Fund Balance	
5.1%	7.2%	2.7%	0.3%	-0.2%	100.0%	Percent			
518	738	280	26	(21)	10,198				
-	-	-	22,541,232	-	22,541,232	90000 Fund Balance			
13,678,024	19,493,874	7,396,981	23,224,148	(556,438)	291,822,829	Total			

GENERAL FUND EXPENDITURES FY 2018 - 2019
Instructional Programs

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
00100-00300 General Education Programs	-	67,254,001	-	1,614,683	68,868,684	-	22,672,566	-	451,193	23,123,759
0021A Intramural Activities	-	45,000	-	-	45,000	-	9,720	-	-	9,720
00400 Montessori Preschool	-	57,447	-	54,437	111,884	-	17,558	-	21,558	39,116
00500 Post Secondary	-	-	-	-	-	-	-	-	-	-
00700 Gifted & Talented Programs	-	2,599,301	-	-	2,599,301	-	798,516	-	-	798,516
International Baccalaureate Program	-	-	-	-	-	-	-	-	-	-
007IB	-	-	-	-	-	-	-	-	-	-
00800 General Instruction Media	-	-	-	-	-	-	-	-	-	-
00900 Other General Education	-	3,397,831	-	304,536	3,702,367	-	810,032	-	78,107	888,139
009AC Achieve On-line	-	776,600	-	22,451	799,051	-	273,295	-	9,488	282,783
009AL Alternative Programs	-	2,070,115	-	-	2,070,115	-	694,192	-	-	694,192
009AV AVID	-	325,313	-	-	325,313	-	91,236	-	-	91,236
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	-	305,167	-	5,891	311,058	-	92,021	-	1,272	93,293
009EC Odyssey Early College/Career	-	614,309	-	-	614,309	-	198,947	-	-	198,947
009ES ESL (English as a Second Language)	-	3,358,324	-	442,954	3,801,278	-	1,084,729	-	159,818	1,244,547
009EX Expelled Students	-	151,240	-	-	151,240	-	47,051	-	-	47,051
MESA (Math, Engineering, & Science)	-	7,062	-	-	7,062	-	1,525	-	-	1,525
009ME	-	-	-	-	-	-	-	-	-	-
009SC Student Conferences, Clubs & Activities	-	6,750	-	-	6,750	-	1,458	-	-	1,458
009SL Summer Enrichment	-	332,233	-	-	332,233	-	71,762	-	-	71,762
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	-	537,310	-	-	537,310	-	311,804	-	-	311,804
009VE Career & Technical Ed.	-	13,200	-	-	13,200	-	2,851	-	-	2,851
05110 Literacy	-	2,168,785	-	-	2,168,785	-	686,252	-	-	686,252
08910 Junior ROTC	-	648,154	-	-	648,154	-	157,747	-	-	157,747
13450 Challenger Learning Center	-	-	-	-	-	-	-	-	-	-
17000 Special Education	-	7,169,611	-	5,315,655	12,485,266	-	2,246,143	-	2,318,907	4,565,050
Work	-	-	-	-	-	-	-	-	-	-
17050 Study/HomeboundTutors	-	23,000	-	-	23,000	-	4,968	-	-	4,968
17710 Speech Pathologists	-	2,007,946	-	71,625	2,079,571	-	627,805	-	20,273	648,078
17910 SPED Preschool	-	409,253	-	475,146	884,399	-	142,601	-	196,437	339,038
17990 SPED Transition	-	169,721	-	102,939	272,660	-	53,963	-	31,430	85,393
18000 Athletics Program	-	953,993	-	104,024	1,058,017	-	217,136	-	22,469	239,605
Total	-	97,761,450	-	8,542,541	106,303,991	-	31,825,591	-	3,317,043	35,142,634
Percent	0.0%	61.4%	0.0%	5.4%	66.8%	0.0%	20.0%	0.0%	2.1%	22.1%

GENERAL FUND EXPENDITURES FY 2018 - 2019
Instructional Programs

Purchased Services	Supplies/Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
610,328	1,857,920	163,565	3,400	-	94,627,656	59.5%	00100-00300 General Education Programs
15,292	12,480	4,050	-	-	86,542	0.1%	0021A Intramural Activities
-	5,000	-	-	5,861	161,861	0.1%	00400 Montessori Preschool
683,234	18,000	-	-	-	701,234	0.4%	00500 Post Secondary Enrollment
20,300	14,570	-	-	-	3,432,687	2.2%	00700 Gifted & Talented Programs
90,969	23,761	-	30,781	-	145,511	0.1%	0071B International Baccalaureate Program
50,000	80,490	-	-	-	130,490	0.1%	00800 General Instruction Media
1,267,827	3,846,206	4,296,900	-	-	14,001,439	8.8%	00900 Other General Education
14,700	145,500	16,000	-	-	1,258,034	0.8%	009AC Achieve On-line
29,071	35,315	17,176	-	-	2,845,869	1.8%	009AL Alternative Programs
32,620	3,625	-	7,390	-	460,184	0.3%	009AV AVID
2,325	-	-	-	-	1,910,635	1.2%	009CA Instructional Staff Stipends
131,000	-	-	-	-	131,000	0.1%	009DC Detention Center Programs
2,000	36,910	900	-	-	444,161	0.3%	009DS Digital School
122,200	152,675	45,000	-	-	1,133,131	0.7%	009EC Odyssey Early College/Career
15,011	56,900	-	-	-	5,117,736	3.2%	009ES ESL (English as a Second Language)
2,020	11,000	400	-	-	211,711	0.1%	009EX Expelled Students
1,000	4,033	-	-	-	13,620	0.0%	009ME MESA (Math, Engineering, & Science)
53,770	6,250	-	-	-	68,228	0.0%	009SC Student Conferences, Clubs & Activities
76,800	15,300	-	-	-	496,095	0.3%	009SL Summer Enrichment
500	1,400	-	-	-	20,930	0.0%	009SS Summer School
-	-	-	-	-	976,448	0.6%	009TP Tutoring Program
-	-	-	-	-	849,114	0.5%	009TR Teachers' Post Employment Benefits
300,715	109,889	34,000	1,000	-	461,655	0.3%	009VE Career & Technical Education
251,000	1,124,501	-	-	-	4,230,538	2.7%	05110 Literacy
-	4,600	-	-	-	810,501	0.5%	08910 Junior ROTC
83,000	-	-	-	-	83,000	0.1%	13450 Challenger Learning Center
332,153	134,400	3,000	192,300	-	17,712,169	11.1%	17000 Special Education
-	-	-	-	-	27,968	0.0%	17050 Work Study/HomeboundTutors
244,790	-	-	-	-	2,972,439	1.9%	17710 Speech Pathologists
92,147	7,180	-	-	-	1,322,764	0.8%	17910 Special Education Preschool
75,500	6,000	-	-	-	439,553	0.3%	17990 SPED Transition
201,827	314,292	68,151	-	-	1,881,892	1.2%	18000 Athletics
4,802,099	8,028,197	4,649,142	234,871	5,861	159,166,795	100.0%	Total
3.0%	5.0%	2.9%	0.1%	0.0%	100.0%		Percent

GENERAL FUND EXPENDITURES FY 2018 - 2019

Pupil Services Summary

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
21110 Attendance Services	106,014	-	88,038	105,603	299,655	23,062	-	31,378	39,949	94,389
21130 Social Work Services	-	1,412,706	-	-	1,412,706	-	434,674	-	-	434,674
21140 Pupil Auditing Services	-	-	92,857	45,900	138,757	-	-	32,205	17,638	49,843
21150 Archives/Records Mgmt	-	-	104,043	74,301	178,344	-	-	34,859	20,555	55,414
21180 Dropout Prevention	-	466,423	-	-	466,423	-	131,368	-	-	131,368
21190 Community Liaisons	-	-	-	416,595	416,595	-	-	-	179,895	179,895
21220 Counseling Services	83,626	5,588,472	932,496	-	6,604,594	25,412	1,740,593	297,213	-	2,063,218
21260 Pupil Scheduling	-	190,402	-	-	190,402	-	70,587	-	-	70,587
21340 Nursing Services	-	755,248	-	-	755,248	-	206,068	-	-	206,068
21390 Medicaid	-	-	50,473	475,997	526,470	-	-	11,027	132,660	143,687
21400 Psychological Services	-	1,221,042	-	-	1,221,042	-	419,761	-	-	419,761
21500 Audiology Services	-	154,342	-	-	154,342	-	38,433	-	-	38,433
21600 Occup. & Phys. Therapy	-	533,218	-	-	533,218	-	171,926	-	-	171,926
21700 Behavior Intervention	-	250,355	-	-	250,355	-	82,965	-	-	82,965
Total	189,640	10,572,208	1,267,907	1,118,396	13,148,151	48,474	3,296,375	406,682	390,697	4,142,228
Percent	1.1%	58.8%	7.1%	6.2%	73.2%	0.3%	18.3%	2.3%	2.2%	23.0%

GENERAL FUND EXPENDITURES FY 2018 - 2019

Pupil Services Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
113,102	1,781	675	-	-	509,602	2.8%	21110 Attendance Services
800	-	-	-	-	1,848,180	10.3%	21130 Social Work Services
2,534	-	-	-	-	191,134	1.1%	21140 Pupil Auditing Services
11,710	4,500	460	600	-	251,028	1.4%	21150 Archives/Records Mgmt
-	-	-	-	-	597,791	3.3%	21180 Dropout Prevention
4,095	-	-	-	-	600,585	3.3%	21190 Community Liaisons
36,255	18,689	-	-	-	8,722,756	48.5%	21220 Counseling Services
-	-	-	-	-	260,989	1.5%	21260 Pupil Scheduling Services
1,500	-	-	-	-	962,816	5.4%	21340 Nursing Services
93,800	355,983	1,000	7,000	-	1,127,940	6.3%	21390 Medicaid
2,808	16,300	-	-	-	1,659,911	9.2%	21400 Psychological Services
3,117	-	-	-	-	195,892	1.1%	21500 Audiology Services
4,000	864	-	-	-	710,008	4.0%	21600 Occup. & Phys. Therapy
1,148	-	-	-	-	334,468	1.9%	21700 Behavior Intervention
274,869	398,117	2,135	7,600	-	17,973,100	100.0%	Total
1.5%	2.2%	0.0%	0.0%	0.0%	100.0%		Percent

GENERAL FUND EXPENDITURES FY 2018 - 2019

Instructional Staff Support Services Summary

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
22110 Student Achievement Accountability	482,703	-	-	91,585	574,288	163,854	-	-	24,673	188,527
22111 Multi-Tier Support Services	1,294	244,430	-	10,000	255,724	-	52,797	-	2,160	54,957
22120 Curriculum Alignment	138,328	165,903	510,835	93,095	908,161	45,079	40,546	144,370	24,465	254,460
2212Y Science Kit Refurbishment	-	-	-	96,711	96,711	-	-	-	37,698	37,698
22130 Instructional Staff Training Services	3,000	566,139	94,235	84,072	747,446	-	138,927	25,037	27,301	191,265
22140 Academic Student Assessment	127,973	7,571	394,007	120,925	650,476	40,065	1,635	130,508	48,239	220,447
22190 Achieve Team	-	136,164	191,583	20,400	348,147	-	42,618	63,099	4,406	110,123
22210 Supervision of LRS	-	92,764	295,719	221,256	609,739	-	29,700	81,769	72,912	184,381
22220 School Library Services	-	3,060,274	-	1,007,174	4,067,448	-	982,549	-	407,303	1,389,852
22240 Educational TV Services	-	-	350,730	67,823	418,553	-	-	114,852	15,338	130,190
22310 Supervision of Special Education	116,322	-	505,703	127,167	749,192	37,185	-	152,502	42,726	232,413
22320 Supervision of Career & Technical Education	-	11,019	97,484	41,023	149,526	-	2,352	32,993	18,456	53,801
22330 Supervision of Adult Education	109,313	-	-	87,013	196,326	33,230	-	-	19,102	52,332
22340 Supervision of Athletic Programs	397,480	-	127,794	43,521	568,795	127,068	-	44,566	10,043	181,677
22350 Supervision of ESL /Foreign Language	-	-	85,579	24,572	110,151	-	-	18,616	9,949	28,565
22370 Supervision of Gifted & Talented	-	2,250	82,156	33,666	118,072	-	480	22,210	11,706	34,396
22380 Supervision SPED Early Childhood	-	-	-	36,216	36,216	-	-	-	20,130	20,130
22400 Supervision of Summer Enrichment	45,600	-	-	25,846	71,446	9,850	-	-	5,583	15,433
22410 Supervision of IB Program	-	243,701	-	-	243,701	-	73,610	-	-	73,610
22420 Supervision of Summer High School	7,000	2,000	-	5,928	14,928	1,512	432	-	1,280	3,224
Total	1,429,013	4,532,215	2,735,825	2,237,993	10,935,046	457,843	1,365,646	830,522	803,470	3,457,481
Percent	8.4%	26.8%	16.2%	13.2%	64.6%	2.7%	8.1%	4.9%	4.7%	20.4%

GENERAL FUND EXPENDITURES FY 2018 - 2019

Instructional Staff Support Services Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
21,657	20,000	3,600	-	-	808,072	4.8%	22110 Student Achievement Accountability
324,500	500	-	-	-	635,681	3.8%	22111 Multi-Tier Support Services
67,183	35,000	6,000	3,000	-	1,273,804	7.5%	22120 Curriculum Alignment
-	93,000	-	-	-	227,409	1.3%	2212Y Science Kit Refurbishment
206,945	36,802	4,700	-	-	1,187,158	7.0%	22130 Instructional Staff Training Services
154,790	24,655	9,905	-	-	1,060,273	6.3%	22140 Academic Student Assessment
14,000	1,010,000	-	-	-	1,482,270	8.8%	22190 Achieve Team
1,000	4,553	1,000	-	-	800,673	4.7%	22210 Supervision of LRS
49,843	12,435	4,000	11,105	-	5,534,683	32.7%	22220 School Library Services
14,802	9,205	3,409	2,100	-	578,259	3.4%	22240 Educational TV Services
139,228	7,000	500	400	-	1,128,733	6.7%	22310 Supervision of Special Education
50,541	3,500	-	4,500	-	261,868	1.5%	22320 Supervision of Career & Technical Education
1,300	-	-	-	-	249,958	1.5%	22330 Supervision of Adult Education
47,118	4,800	1,000	-	-	803,390	4.7%	22340 Supervision of Athletic Programs
50,800	3,000	-	-	-	192,516	1.1%	22350 Supervision of ESL /Foreign Language
31,500	10,414	-	-	-	194,382	1.1%	22370 Supervision of Gifted & Talented
-	1,676	-	-	-	58,022	0.3%	22380 Supervision SPED Early Childhood
-	-	-	-	-	86,879	0.5%	22400 Supervision of Summer Enrichment
12,114	-	-	-	-	329,425	1.9%	22410 Supervision of IB Program
692	500	-	-	3,675	23,019	0.1%	22420 Supervision of Summer High School
1,188,013	1,277,040	34,114	21,105	3,675	16,916,474	100.0%	Total
7.0%	7.5%	0.2%	0.1%	0.0%	100.0%		Percent

GENERAL FUND EXPENDITURES FY 2018 - 2019

General Administration Services Summary

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
23120 Board Secretary/Clerk	-	-	-	67,125	67,125	-	-	-	14,710	14,710
23130 Treasurer Services	-	-	-	-	-	-	-	-	-	-
23140 Election Services	-	-	-	-	-	-	-	-	-	-
23150 Legal Services	-	-	-	-	-	-	-	-	-	-
23160 Tax Assessment/Collection	-	-	-	-	-	-	-	-	-	-
23170 Audit Services	-	-	-	-	-	-	-	-	-	-
23180 Staff Relations/Negotiations	12,000	17,429	-	2,000	31,429	2,424	16,015	-	427	18,866
23181 ESP Staff Relations	-	-	-	83,213	83,213	-	-	-	32,302	32,302
23190 District Accountability	-	-	-	3,550	3,550	-	-	-	767	767
23210 Superintendent	298,879	-	-	67,076	365,955	63,998	-	-	19,260	83,258
23230 State & Federal Relations	6,000	-	-	-	6,000	1,296	-	-	-	1,296
23910 Charter School Admin.	-	-	165,261	-	165,261	-	-	50,310	-	50,310
Total	316,879	17,429	165,261	222,964	722,533	67,718	16,015	50,310	67,466	201,509
Percent	18.1%	1.0%	9.5%	12.8%	41.4%	3.9%	0.9%	2.9%	3.9%	11.5%

School Administration Services Summary

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
24110 Office of the Principal	8,577,547	170,898	-	6,189,250	14,937,695	2,516,260	35,302	-	2,282,537	4,834,099
24130 School Business Mgmt.	193,353	-	-	205,798	399,151	60,612	-	-	70,838	131,450
Oth. Supp. Serv.- School 24900 Adm.	4,000	29,913	-	-	33,913	427	6,461	-	-	6,888
Total	8,774,900	200,811	-	6,395,048	15,370,759	2,577,299	41,763	-	2,353,375	4,972,437
Percent	38.6%	0.9%	0.0%	28.1%	67.5%	11.3%	0.2%	0.0%	10.3%	21.8%

GENERAL FUND EXPENDITURES FY 2018 - 2019

General Administration Services Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
58,115	3,000	-	18,121	-	161,071	9.2%	23120 Board Secretary/Clerk
44,320	-	-	-	-	44,320	2.5%	23130 Treasurer Services
30,500	200	-	-	-	30,700	1.8%	23140 Election Services
285,000	-	-	-	-	285,000	16.3%	23150 Legal Services
155,000	-	-	-	-	155,000	8.9%	23160 Tax Assessment/Collection
69,780	500	-	-	-	70,280	4.0%	23170 Audit Services
50,820	2,527	-	-	-	103,642	5.9%	23180 Staff Relations/Negotiations
25,280	33,000	1,440	-	-	175,235	10.0%	23181 ESP Staff Relations
2,400	2,000	-	-	-	8,717	0.5%	23190 District Accountability
21,353	1,000	450	5,147	-	477,163	27.3%	23210 Office of the Superintendent
1,611	-	-	5,200	-	14,107	0.8%	23230 State & Federal Relations
3,600	500	-	1,250	-	220,921	12.7%	23910 Charter School Admin.
747,779	42,727	1,890	29,718	-	1,746,156	100.0%	Total
42.8%	2.4%	0.1%	1.7%	0.0%	100.0%		Percent

School Administration Services Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
107,391	2,009,889	24,603	-	-	21,913,677	96.3%	24110 Office of the Principal
-	-	-	-	-	530,601	2.3%	24130 School Business Management
62,879	210,600	-	1,500	-	315,780	1.4%	24900 Oth. Supp. Serv.- School Adm.
170,270	2,220,489	24,603	1,500	-	22,760,058	100.0%	Total
0.7%	9.8%	0.1%	0.0%	0.0%	100.0%		Percent

GENERAL FUND EXPENDITURES FY 2018 - 2019
Business Administration Services Summary

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
25010 Support Services - Business	222,747	-	-	66,004	288,751	47,724	-	-	23,539	71,263
25130 Budgeting Services	164,713	-	84,775	32,190	281,678	52,838	-	27,892	7,332	88,062
25160 Fiscal Services	119,754	-	315,456	373,892	809,102	34,414	-	107,228	130,376	272,018
25200 Procurement/Contracting	118,227	-	396,976	48,198	563,401	26,206	-	126,791	18,442	171,439
25300 Warehouse & Distribution	-	-	-	207,008	207,008	-	-	-	52,185	52,185
25310 Postage & Mail Services	-	-	-	-	-	-	-	-	-	-
Total	625,441	-	797,207	727,292	2,149,940	161,182	-	261,911	231,874	654,967
Percent	21.5%	0.0%	27.4%	25.0%	73.8%	5.5%	0.0%	9.0%	8.0%	22.5%

Maintenance & Operations Summary

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
26100 Maint. & Operation Supervision	222,492	-	142,124	252,147	616,763	61,216	-	49,310	71,294	181,820
26210 Operations (Custodians)	-	-	-	7,472,546	7,472,546	-	-	-	2,438,731	2,438,731
26230 Building Maintenance	-	-	-	2,317,154	2,317,154	-	-	-	849,543	849,543
26250 Utilities	-	-	3,000	45,567	48,567	-	-	640	16,823	17,463
26300 Grounds Maintenance	-	-	-	829,962	829,962	-	-	-	288,003	288,003
26400 Tech. Equip. Maint. - Non-Instr.	-	-	590,559	165,330	755,889	-	-	165,019	56,334	221,353
26500 Non-Student Vehicle Maint	-	-	7,608	36,155	43,763	-	-	2,600	12,426	15,026
26600 Security Services	-	-	213,490	1,853,732	2,067,222	-	-	56,429	575,687	632,116
Total	222,492	-	956,781	12,972,593	14,151,866	61,216	-	273,998	4,308,841	4,644,055
Percent	0.8%	0.0%	3.5%	47.0%	51.2%	0.2%	0.0%	1.0%	15.6%	16.8%

GENERAL FUND EXPENDITURES FY 2018 - 2019
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)	373,752	12.8%	25010 Support Services - Business
5,700	1,274	500	300	(4,740)	372,774	12.8%	25130 Budgeting Services
32,058	6,500	1,500	500	(96,865)	1,024,813	35.2%	25160 Fiscal Services
10,150	6,050	1,904	1,554	(25,204)	729,294	25.0%	25200 Procurement/Contracting
7,892.00	5,700	-	-	-	272,785	9.4%	25300 Warehouse & Distribution
139,640.00	-	-	-	-	139,640	4.8%	25310 Postage & Mail Services
207,540	21,114	5,104	4,354	(129,961)	2,913,058	100.0%	Total
7.1%	0.7%	0.2%	0.1%	-4.5%	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	-	-	899,835	3.3%	26100 Maint. & Operation Supervision
37,600	336,410	22,500	-	(3,113)	10,304,674	37.3%	26210 Operations (Custodians)
275,000	1,375,426	-	-	-	4,817,123	17.4%	26230 Building Maintenance
1,518,675	4,237,160	-	-	(528,218)	5,293,647	19.2%	26250 Utilities
62,784	186,777	4,000	-	-	1,371,526	5.0%	26300 Grounds Maintenance
39,583	99,057	41,750	100	-	1,157,732	4.2%	26400 Technology Equipment Maint.
-	254,500	-	-	-	313,289	1.1%	26500 Non-Student Vehicle Maint
542,214	12,565	215,400	-	-	3,469,517	12.6%	26600 Security Services
2,563,708	6,510,295	288,650	100	(531,331)	27,627,343	100.0%	Total
9.3%	23.6%	1.0%	0.0%	-1.9%	100.0%		Percent

GENERAL FUND EXPENDITURES FY 2018 - 2019

Student Transportation Services

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
27100 Transportation Supervision	96,020	-	68,909	384,065	548,994	30,337	-	28,717	135,971	195,025
27200 Vehicle Operation Services	-	-	-	2,169,024	2,169,024	-	-	-	777,101	777,101
27400 Vehicle Services	-	-	68,473	253,282	321,755	-	-	23,401	88,343	111,744
27500 Small Engine Maintenance	-	-	-	77,406	77,406	-	-	-	41,176	41,176
Total	96,020	-	137,382	2,883,777	3,117,179	30,337	-	52,118	1,042,591	1,125,046
Percent	1.8%	0.0%	2.6%	54.3%	58.7%	0.6%	0.0%	1.0%	19.6%	21.2%

Central Services Summary

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
28010 Support Services - Central	367,918	-	102,002	87,272	557,192	94,027	-	22,236	24,186	140,449
28130 Grants Acquisition Office	-	-	166,261	117,739	284,000	-	-	48,882	51,844	100,726
28230 Community Relations Services	111,409	-	82,353	123,059	316,821	36,463	-	25,547	52,796	114,806
28300 Human Resource Services	229,545	-	466,902	473,455	1,169,902	64,718	-	151,881	164,733	381,332
28320 Recruiting & Placement Services	-	34,880	-	-	34,880	-	7,534	-	-	7,534
28340 Non-Instructional Staff Dev.	-	-	-	15,000	15,000	-	-	-	36,240	36,240
28341 Non-Instructional Staff Training	-	-	2,000	100,859	102,859	-	-	432	38,850	39,282
28380 Equal Opportunity Program	-	-	100,553	51,729	152,282	-	-	26,413	15,893	42,306
28400 Information Services	110,297	-	933,573	53,627	1,097,497	33,222	-	286,433	11,828	331,483
28440 Network Services	119,049	-	757,994	-	877,043	25,902	-	227,335	-	253,237
28450 Telecommunications	-	-	91,114	57,125	148,239	-	-	27,674	17,089	44,763
28510 Unemployment Insurance	-	-	-	-	-	-	-	-	-	-
28550 Safety Program	-	2,500	-	2,500	5,000	-	534	-	534	1,068
Total	938,218	37,380	2,702,752	1,082,365	4,760,715	254,332	8,068	816,833	413,993	1,493,226
Percent	7.7%	0.3%	22.3%	8.9%	39.3%	2.1%	0.1%	6.7%	3.4%	12.3%

Retiree Services & Administrative Support Summary

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
29100 Volunteer Services	-	363	106,365	42,932	149,660	-	78	27,678	13,693	41,449
29500 Non Teacher Pst Employmnt Bnfits	352,246	-	-	166,329	518,575	34,000	-	-	102,328	136,328
Total	352,246	363	106,365	209,261	668,235	34,000	78	27,678	116,021	177,777
Percent	38.0%	0.0%	11.5%	22.6%	72.1%	3.7%	0.0%	3.0%	12.5%	19.2%

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

GENERAL FUND EXPENDITURES FY 2018 - 2019

Student Transportation Services

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
230,698	6,000	-	-	-	980,717	18.5%	27100 Transportation Supervision
75,015	505,900	-	-	-	3,527,040	66.4%	27200 Vehicle Operation Services
12,250	228,000	-	-	-	673,749	12.7%	27400 Vehicle Services
-	13,500	-	-	-	132,082	2.5%	27500 Small Engine Maintenance
317,963	753,400	-	-	-	5,313,588	100.0%	Total
6.0%	14.2%	0.0%	0.0%	0.0%	100.0%		Percent

Central Services Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
7,462	5,200	325	1,500	-	712,128	5.9%	28010 Support Services - Central
14,755	5,000	2,000	1,000	126,968	534,449	4.4%	28130 Grants Acquisition Office
295,889	121,175	1,957	1,075	-	851,723	7.0%	28230 Community Relations Services
237,170	11,000	900	3,532	(41,241)	1,762,595	14.5%	28300 Human Resource Services
191,955	-	-	-	-	234,369	1.9%	28320 Recruiting & Placement Services
385,600	5,000	-	-	-	441,840	3.6%	28340 Non-Instructional Staff Development
18,247	6,000	-	-	-	166,388	1.4%	28341 Non-Instructional Staff Training
8,354	1,707	-	200	-	204,849	1.7%	28380 Equal Opportunity Program
663,974	7,125	12,457	-	(727)	2,111,809	17.4%	28400 Information Services
778,315	1,600	1,243,757	-	-	3,153,952	26.0%	28440 Network Services
569,000	-	1,010,877	-	-	1,772,879	14.6%	28450 Telecommunications
162,250	-	-	-	-	162,250	1.3%	28510 Unemployment Insurance
9,000	-	2,100	-	-	17,168	0.1%	28550 Safety Program
3,341,971	163,807	2,274,373	7,307	85,000	12,126,399	100.0%	Total
27.6%	1.4%	18.8%	0.1%	0.7%	100.0%		Percent

Retiree Services & Administrative Support Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
20,471	57,125	1,980	700	-	271,385	29.3%	29100 Volunteer Services
-	-	-	-	-	654,903	70.7%	29500 Non Teacher Post Employment Benefits
20,471	57,125	1,980	700	-	926,288	100.0%	Total
2.2%	6.2%	0.2%	0.1%	0.0%	100.0%		Percent

GENERAL FUND EXPENDITURES FY 2018 - 2019

Community Services and Fund Balance Summary

Program # & Name	Salaries					Benefits					
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total	
Community Services Summary											
33100	Tesla Infant/Toddler Program	-	-	-	187,857	187,857	-	-	-	79,526	79,526
33400	GED Services and Testing	-	-	-	-	-	-	-	-	-	-
33500	Facility Rental Services	-	-	125,980	174,970	300,950	-	-	41,396	47,399	88,795
33910	Crossing Guard Services	-	-	-	324,564	324,564	-	-	-	70,106	70,106
34100	Adult Basic Education	-	150,201	-	7,000	157,201	-	35,954	-	1,512	37,466
	Total	-	150,201	125,980	694,391	970,572	-	35,954	41,396	198,543	275,893
	Percent	0.0%	8.8%	7.4%	40.8%	57.0%	0.0%	2.1%	2.4%	11.7%	16.2%

Fund Balance Summary

91000	Committed - Teacher FTE	-	-	-	-	-	-	-	-	-	-
91000	Assigned - IT Programs	-	-	-	-	-	-	-	-	-	-
91000	Assigned for Energy Lease	-	-	-	-	-	-	-	-	-	-
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 2018 - 2019
Community Services and Fund Balance Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
Community Services Summary							
-	8,538	-	-	-	275,921	16.2%	33100 Tesla Infant/Toddler Program
-	250	-	-	-	250	0.0%	33400 GED Services and Testing
31,641	1,275	990	375,411	10,318	809,380	47.5%	33500 Facility Rental Services
-	1,500	-	-	-	396,170	23.3%	33910 Crossing Guard Services
11,700	10,000	4,000	250	-	220,617	13.0%	34100 Adult Basic Education
43,341	21,563	4,990	375,661	10,318	1,702,338	100.0%	Total
2.5%	1.3%	0.3%	22.1%	0.6%	100.0%		Percent

Fund Balance Summary							
-	-	-	-	-	-	0.0%	91000 Committed - Teacher FTE
-	-	-	535,971	-	535,971	2.4%	91000 Assigned - IT Programs
-	-	-	-	-	-	0.0%	91000 Assigned for Energy Lease
-	-	-	15,457,235	-	15,457,235	68.6%	91000 Unassigned - Contingency
-	-	-	5,148,026	-	5,148,026	22.8%	93210 Restricted - TABOR
-	-	-	250,000	-	250,000	1.1%	93220 Restricted - MYO
-	-	-	1,000,000	-	1,000,000	4.4%	94000 Committed - Encumbrances
-	-	-	150,000	-	150,000	0.7%	99000 Unassigned - Unanticipated
-	-	-	22,541,232	-	22,541,232	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 2018-19 Adopted Budget

Program Name	Number	Actual		Budget		
		2015-2016 Actual	2016-2017 Actual	2017-2018 Mid-Year	Difference	2018-2019 Adopted
INSTRUCTIONAL SERVICES						
General Education	00100-00300	90,214,717	87,944,394	99,728,274	8,900,821	108,629,095
Intramural Activities	0021A	82,532	84,210	86,430	112	86,542
Montessori Preschool	00400	141,172	155,272	189,759	(27,898)	161,861
Post Secondary	00500	655,831	638,020	711,234	(10,000)	701,234
Gifted and Talented	00700	3,010,257	2,895,945	3,308,268	124,417	3,432,687
International Baccalaureate	0071B	118,726	97,644	142,315	3,196	145,511
General Instructional Media	00800	99,499	119,375	130,490	-	130,490
Achieve On-Line	009AC	1,083,446	1,075,795	1,192,902	65,132	1,258,034
Alternative Programs	009AL	2,375,739	2,621,812	2,807,867	38,002	2,845,869
AVID Program	009AV	378,800	378,928	443,819	16,365	460,184
Instructional Staff Stipends	009CA	1,401,797	1,443,829	1,434,660	475,975	1,910,635
Committed Youth/Dention Center	009CY/DC	44,340	37,987	131,000	-	131,000
Digital School	009DS	412,564	371,950	432,318	11,843	444,161
Early College High School	009EC	621,267	949,946	1,113,762	19,369	1,133,131
English as a Second Language	009ES	3,708,639	3,629,022	4,804,608	313,128	5,117,736
Expelled Students	009EX	192,637	187,741	204,559	7,152	211,711
MESA	009ME	10,752	9,383	13,603	17	13,620
Student Conferences, Clubs & Activities	009SC	60,016	78,076	68,211	17	68,228
Summer Literacy	009SL	390,868	373,370	495,265	830	496,095
Summer School	009SS	24,322	30,019	20,891	39	20,930
Production Printing Fund	009TP	876,971	892,687	974,440	2,008	976,448
Teachers' Post Employment Benefits	009TR	861,502	736,375	849,114	-	849,114
Career & Technical Education	009VE	322,634	475,028	461,622	33	461,655
Literacy/READ Act	05110	3,698,452	3,519,471	3,752,049	478,489	4,230,538
Master Teachers/READ Act	05120	435,202	-	-	-	-
Junior ROTC	08910	667,275	789,702	770,435	40,066	810,501
Challenger Learning Center	13450	86,375	84,225	83,000	-	83,000
Special Education (includes Pre-school)	17000 & 17910	15,174,512	15,297,388	17,904,845	1,130,088	19,034,933
Work Study	17050	20,464	17,231	27,910	58	27,968
Speech Pathologists	17710	2,305,977	2,347,808	2,399,786	572,653	2,972,439
Production Printing Fund	17990	344,565	229,969	519,494	(79,941)	439,553
Athletics	18000	1,858,608	1,915,924	1,879,246	2,646	1,881,892
TOTAL INSTRUCTIONAL SERVICES		131,680,459	129,428,525	147,082,176	12,084,619	159,166,795
STUDENT SUPPORT						
Pupil Services						
Attendance Services	21110	352,394	425,583	496,991	12,611	509,602
Social Work Services	21130	1,617,545	1,524,912	1,770,147	78,033	1,848,180
Pupil Auditing Services	21140	169,163	172,493	186,801	4,333	191,134
Archives/Records Management	21150	212,422	212,203	244,328	6,700	251,028
Dropout Prevention Services	21180	559,184	528,295	475,425	122,366	597,791
Community Liaisons	21190	366,854	358,852	593,737	6,848	600,585
Counseling Services	21220	4,645,596	4,656,115	5,191,203	3,531,553	8,722,756
Pupil Scheduling Services	21260	282,893	180,901	248,704	12,285	260,989
Nursing Services	21340	778,965	834,189	853,853	108,963	962,816
Medicaid	21390	546,264	968,299	1,098,777	29,163	1,127,940
Psychological Services	21400	1,145,598	1,175,801	1,246,166	413,745	1,659,911
Audiology Services	21500	211,107	172,561	221,087	(25,195)	195,892
Occupational & Physical Therapists	21600	581,716	578,308	667,681	42,327	710,008
Behavior Intervention Specialists	21700	273,429	219,864	306,386	28,082	334,468
Total Pupil Services		11,743,130	12,008,377	13,601,286	4,371,814	17,973,100
Instructional Staff						
Student Achievement Accountability	22110	718,348	698,437	783,733	24,339	808,072
Multi-Tier Systems of Support	22111	307,996	484,576	633,750	1,931	635,681
Curriculum Alignment	22120	1,134,142	1,019,095	1,220,409	53,395	1,273,804
Instructional Use Requirement	2212Y	189,711	176,365	280,194	(52,785)	227,409
Instructional Staff Training Services	22130	1,003,878	919,111	1,070,577	116,581	1,187,158
Academic Student Assessment	22140	992,968	1,021,447	1,147,241	(86,968)	1,060,273
Achieve Team	22190	344,812	305,164	1,410,032	72,238	1,482,270
Supervision of LRS	22210	645,837	703,150	766,614	34,059	800,673
Learning Resource Sources	22220	4,896,247	4,720,234	5,315,635	219,048	5,534,683
Educational Television Services	22240	527,245	529,866	560,304	17,955	578,259
Supervision of Instructional Programs	22300	828,513	805,085	883,793	72,953	956,746
Supervision of Special Education	22310	1,104,881	1,096,949	1,074,286	54,447	1,128,733
Supervision - Athletics	22340	648,627	682,168	780,154	23,236	803,390
Supervision - Summer Literacy	22400	119,347	131,238	86,700	179	86,879
Supervision - IB Program	22410	292,270	322,062	313,445	15,980	329,425
Supervision - Summer School	22420	18,045	17,046	22,983	36	23,019
Total Instructional Staff		13,772,865	13,631,993	16,349,850	566,624	16,916,474
TOTAL DIRECT INSTRUCTION and INSTRUCTIONAL SUPPORT		157,196,454	155,068,895	177,033,312	17,023,057	194,056,369

Colorado Springs School District 11
GENERAL FUND (Excludes Preschool & Risk Management Funds)
Detail Schedule of Expenditures, Transfers, and Reserves by Program
FY 2018-19 Adopted Budget

Program Name	Number	Actual		Budget		
		2015-2016 Actual	2016-2017 Actual	2017-2018 Mid-Year	Difference	2018-2019 Adopted
GENERAL ADMINISTRATION						
Board Secretary/Clerk	23120	131,126	144,243	162,055	(984)	161,071
Treasurer Services	23130	14,267	10,399	44,320	-	44,320
Election Services	23140	103,215	175,423	78,790	(48,090)	30,700
Legal Services	23150	91,452	94,715	295,000	(10,000)	285,000
Tax Assessment/Collection	23160	145,566	144,652	155,000	-	155,000
Audit Services	23170	65,662	63,498	70,280	-	70,280
Staff Relations/Negotiations	23180	91,305	102,678	102,400	1,242	103,642
ESP Staff Relations	23181	132,204	142,133	148,864	26,371	175,235
District Accountability Services	23190	6,286	6,311	6,775	1,942	8,717
Office of the Superintendent	23210	419,699	432,807	469,182	7,981	477,163
Community Relations Services	23220	-	14,156	-	-	-
State and Federal Relations	23230	14,086	14,139	14,023	84	14,107
Charter School Administration	23910	133,422	141,294	156,755	64,166	220,921
TOTAL GENERAL ADMINISTRATION		1,348,293	1,486,448	1,703,444	42,712	1,746,156
SCHOOL ADMINISTRATION						
Office of the Principal	24110	18,311,272	17,697,698	21,162,698	750,979	21,913,677
School Business Management	24130	415,637	464,943	515,687	14,914	530,601
Other Support Services	24900	152,179	270,810	293,705	22,075	315,780
TOTAL SCHOOL ADMINISTRATION		18,879,087	18,433,451	21,972,090	787,968	22,760,058
BUSINESS ADMINISTRATION						
Support Services - Business	25010	286,180	277,148	296,854	76,898	373,752
Budgeting Services	25130	192,749	208,700	288,411	84,363	372,774
Financial Accounting Services	25160	803,020	816,783	963,058	61,755	1,024,813
Purchasing Services	25200	665,518	646,996	679,065	50,229	729,294
Warehousing & Distribution	25300	242,755	210,180	257,067	15,718	272,785
Postage and Mail Services	25310	134,325	138,831	134,325	5,315	139,640
TOTAL BUSINESS ADMINISTRATION		2,324,547	2,298,638	2,618,780	294,278	2,913,058
MAINTENANCE & OPERATIONS						
Maintenance & Operations Supervision	26100	773,442	794,309	918,058	(18,223)	899,835
Operations (Custodians)	26210	7,916,587	7,961,552	9,385,162	919,512	10,304,674
Building Maintenance	26230	4,609,439	4,223,972	4,812,715	4,408	4,817,123
Utilities	26250	4,384,507	4,804,306	5,202,197	91,450	5,293,647
Grounds Maintenance	26300	1,468,855	1,233,743	1,433,801	(62,275)	1,371,526
Equipment Maintenance	26400	1,109,056	1,000,306	1,099,680	58,052	1,157,732
Non-Student Vehicle Maintenance	26500	463,911	424,797	556,467	(243,178)	313,289
Security Services	26600	2,862,032	2,878,783	3,180,538	288,979	3,469,517
TOTAL MAINTENANCE & OPERATIONS		23,587,828	23,321,768	26,588,618	1,038,725	27,627,343
STUDENT TRANSPORTATION SERVICES						
Transportation Supervision	27100	834,939	839,847	817,178	163,539	980,717
Vehicle Operation Services	27200	2,450,498	3,034,464	3,317,857	209,183	3,527,040
Vehicle Services	27400	649,389	607,523	671,831	1,918	673,749
Small Engine Maintenance	27500	112,919	113,657	235,687	(103,605)	132,082
TOTAL TRANSPORTATION SERVICES		4,047,745	4,595,490	5,042,553	271,035	5,313,588
CENTRAL SERVICES						
Support Services - Central	28010	545,280	471,634	676,726	35,402	712,128
Grants Acquisition Office	28130	465,253	476,832	525,128	9,321	534,449
Community Relations Services	28230	716,295	701,298	770,631	81,092	851,723
Human Resources Services	28300	1,247,703	1,503,658	1,541,338	221,257	1,762,595
Recruitment & Placement Services	28320	68,062	96,675	234,282	87	234,369
Non-Instructional Staff Development	28340	163,283	153,722	254,603	187,237	441,840
Non-Instructional Staff Training	28341	146,941	135,546	164,962	1,426	166,388
EOP, Ombudsman	28380	177,996	178,083	198,543	6,306	204,849
Information Service Systems	28400	1,931,527	1,838,903	2,017,219	94,590	2,111,809
Network Operations Services	28440	2,128,924	2,093,582	1,896,099	1,257,853	3,153,952
Telecommunications	28450	818,838	707,949	1,801,889	(29,010)	1,772,879
Unemployment Insurance	28510	112,262	177,999	162,250	-	162,250
Safety Program	28550	13,227	2,163	17,168	-	17,168
TOTAL CENTRAL SERVICES		8,535,592	8,538,044	10,260,838	1,865,561	12,126,399
OTHER SERVICES						
Volunteer Services	29100	231,266	228,599	265,149	6,236	271,385
Non-Teacher Post Employment Benefits	29500	474,878	900,275	654,903	-	654,903
TOTAL OTHER SERVICES		706,144	1,128,874	920,052	6,236	926,288

Colorado Springs School District 11
GENERAL FUND (Excludes Preschool & Risk Management Funds)
Detail Schedule of Expenditures, Transfers, and Reserves by Program
FY 2018-19 Adopted Budget

Program Name	Number	Actual		Budget		
		2015-2016 Actual	2016-2017 Actual	2017-2018 Mid-Year	Difference	2018-2019 Adopted
COMMUNITY SERVICES						
TESLA Childcare	33100	224,913	230,381	269,865	6,056	275,921
GED Testing	33400	7,565	5,038	7,239	(6,989)	250
Facility Rentals	33500	377,103	386,927	739,677	69,703	809,380
Crossing Guard Services	33910	250,926	261,606	261,262	134,908	396,170
Adult Basic Education	34100	51,622	52,777	37,000	183,617	220,617
TOTAL COMMUNITY SERVICES		912,130	936,728	1,315,043	387,295	1,702,338
CONSTRUCTION SERVICES						
Renovations	40000	6,206	-	490,000	(380,000)	110,000
TOTAL CONSTRUCTION SERVICES		6,206	-	490,000	(380,000)	110,000
TOTAL EXPENDITURES		217,544,025	215,808,335	247,944,730	21,336,867	269,281,597
FUND BALANCE						
Restricted - TABOR	93210	-	-	5,148,026	-	5,148,026
Restricted Multi-Year Obligations	93220	-	-	250,000	-	250,000
Committed - Teacher Reserve	91000	-	-	626,000	(626,000)	-
Assigned Encumbrance	94000	-	-	159,875	840,125	1,000,000
Assigned for IT Programs	91000	-	-	659,971	(124,000)	535,971
Assigned for Energy Lease Payments	91000	-	-	457,008	(457,008)	-
Unassigned - Contingency	91000	-	-	16,272,702	(815,467)	15,457,235
Unassigned - Unanticipated	99000	-	-	150,000	-	150,000
TOTAL FUND BALANCES		-	-	23,723,582	(1,182,350)	22,541,232
TOTAL EXPENDITURES & FUND BALANCE		217,544,025	215,808,335	271,668,312	20,154,517	291,822,829

Colorado Springs School District 11
GENERAL FUND - (Preschool Fund & Risk Mgmt Fund not Included)
Detail Schedule of Employee Compensation and Benefits
Adopted Budget - FY 2018-19

Object Name	Number	Job Classification	2018-19 Adopted	
Administrators				
Regular Salaries	011010	Administrators	\$ 12,286,290	
Supplemental Pay	015010	Administrators	306,313	
Post Employment Compensation	016010	Administrators	352,246	\$ 12,944,849
Employee Benefits	020010	Administrators		3,605,821
Mileage Allowance - Administrators	029010	Administrators		86,580
Total Administrators			16,637,250	
Professional-Instructional				
Regular Salaries	011020	Professional-Instructional	104,907,463	
Substitute & Temporary Staff	012020	Professional-Instructional	3,460,973	
Supplemental Pay	015020	Professional-Instructional	4,366,311	
Post Employment Compensation	016020	Professional-Instructional	537,310	113,272,057
Employee Benefits	020020	Professional-Instructional		36,578,417
Workermen's Compensation	021620	Professional-Instructional		11,073
Total Professional-Instructional			149,861,547	
Non-teacher Professional				
Regular Salaries	011030	Professional-Other	8,898,436	
Substitute & Temporary Staff	012030	Professional-Other	38,024	
Supplemental Pay	015030	Professional-Other	59,000	8,995,460
Employee Benefits	020030	Professional-Other		2,743,388
Mileage Allowance - Professionals	029030	Professional-Other		18,060
Total Professional-Other			11,756,908	
Paraprofessionals				
Regular Salaries	011040	Paraprofessionals	9,944,020	
Substitute & Temporary Staff	012040	Paraprofessionals	572,445	
Overtime Pay	013040	Paraprofessionals	3,800	
Supplemental Pay	015040	Paraprofessionals	206,640	10,726,905
Employee Benefits	020040	Paraprofessionals		4,148,833
Car Insurance Allowance	029140	Paraprofessionals		3,500
Total Paraprofessionals			14,879,238	
Office/Administrative Support				
Regular Salaries	011050	Office/Administrative Support	9,263,919	
Substitute & Temporary Staff	012050	Office/Administrative Support	632,529	
Overtime Pay	013050	Office/Administrative Support	151,178	
Supplemental Pay	015050	Office/Administrative Support	112,210	
Post Employment Compensation	016050	Office/Administrative Support	166,329	10,326,165
Employee Benefits	020050	Office/Administrative Support		3,688,137
Tuition Reimbursement	024050	Office/Administrative Support		33,000
Total Office/Administrative Support			14,047,302	
Crafts, Trades & Services				
Regular Salaries	011060	Crafts, Trades & Services	15,587,646	
Substitute & Temporary Staff	012060	Crafts, Trades & Services	86,000	
Overtime Pay	013060	Crafts, Trades & Services	286,658	
Supplemental Pay	015060	Crafts, Trades & Services	73,247	16,033,551
Employee Benefits	020060	Crafts, Trades & Services		5,352,401
Workermen's Compensation	021660	Crafts, Trades & Services		17,143
Mileage Allowance - Crafts, Trades & Service	029060	Crafts, Trades & Services		900
Total Crafts, Trades & Services			21,403,995	
Total Employee Compensation			172,298,987	
Total Employee Benefits			56,287,253	
Total Employee Compensation & Benefits			\$ 228,586,240	

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 2018-19

Object Name	Number	Job Classification	2018-19 Adopted
Employee Compensation			
Regular Salaries	011010	Administrators	\$ 12,286,290
Regular Salaries	011020	Professional-Instructional	104,907,463
Regular Salaries	011030	Professional-Other	8,898,436
Regular Salaries	011040	Paraprofessionals	9,944,020
Regular Salaries	011050	Office/Administrative Support	9,263,919
Regular Salaries	011060	Crafts, Trades & Services	15,587,646
Substitute & Temporary Staff	012020	Professional-Instructional	3,460,973
Substitute & Temporary Staff	012030	Professional-Other	38,024
Substitute & Temporary Staff	012040	Paraprofessionals	572,445
Substitute & Temporary Staff	012050	Office/Administrative Support	632,529
Substitute & Temporary Staff	012060	Crafts, Trades & Services	86,000
Overtime Pay	013040	Paraprofessionals	3,800
Overtime Pay	013050	Office/Administrative Support	151,178
Overtime Pay	013060	Crafts, Trades & Services	286,658
Additional/Extra Duty/Stipend Pay	015010	Administrators	306,313
Additional/Extra Duty/Stipend Pay	015020	Professional-Instructional	4,366,311
Additional/Extra Duty/Stipend Pay	015030	Professional-Other	59,000
Additional/Extra Duty/Stipend Pay	015040	Paraprofessionals	206,640
Additional/Extra Duty/Stipend Pay	015050	Office/Administrative Support	112,210
Additional/Extra Duty/Stipend Pay	015060	Crafts, Trades & Services	73,247
Post Employment Compensation	016010	Administrators	352,246
Post Employment Compensation	016020	Professional-Instructional	537,310
Post Employment Compensation	016050	Office/Administrative Support	166,329
Total Employee Compensation			172,298,987
Employee Benefits			
Employee Benefits	020010	Administrators	3,605,821
Employee Benefits	020020	Professional-Instructional	36,578,417
Employee Benefits	020030	Professional-Other	2,743,388
Employee Benefits	020040	Paraprofessionals	4,148,833
Employee Benefits	020050	Office/Administrative Support	3,688,137
Employee Benefits	020060	Crafts, Trades & Services	5,352,401
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	86,580
Mileage Allowance	029030	Professional-Other	18,060
Mileage Allowance	029060	Crafts, Trades & Services	900
Car Insurance Allowance	029140	Paraprofessionals	3,500
Total Employee Benefits			56,287,253
Total Employee Compensation & Benefits			228,586,240

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 2018-19

Object Name	Number	Job Classification	2018-19 Adopted	
Purchased Services				
Professional & Technical Services				
Treasurer Collection Fees	031100	n/a	155,000	
Election Services	031200	n/a	30,500	
Treasurer Services	031300	n/a	32,320	
Legal Services	033100	n/a	653,295	
Audit Services	033200	n/a	68,300	
Negotiations Services	033300	n/a	11,800	
Other Purchased Personal Services	039000	n/a	1,498,543	
Total Professional & Technical Services			2,449,758	2,449,758
Property Services				
Utilities - Water	041100	n/a	1,000,055	
Utilities - Sewage	041200	n/a	129,884	
Utilities - Storm Water Fees	041300	n/a	153,736	
Utilities - Garbage Disposal	042100	n/a	235,000	
Repairs & Maintenance	043000	n/a	247,543	
Repair Copy Machines	043100	n/a	212,805	
Tech Equipment Repair & Maintenance	043200	n/a	736,150	
Total Purchased Property Services			2,715,173	2,715,173
Other Purchased Services				
Other Services (Maintenance & Operations)	050000	n/a	4,751,196	
Field Trips	051300	n/a	79,909	
Student Transportation - Parents	051400	n/a	10,000	
Student Transportation - Contractor	051500	n/a	53,515	
Student Transportation	051900	n/a	75,000	
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	
Cable TV/On-Line Svcs	053400	n/a	1,000	
Courier Service	053500	n/a	167,523	
Advertising	054000	n/a	204,000	
Printing, Binding & Duplicating	055000	n/a	541,200	
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	437,768	
Travel, Registration & Entry Fees	058000	n/a	832,194	
In-state Travel	058100	n/a	3,655	
Out-of-state Travel	058200	n/a	11,000	
Mileage Reimbursements	058300	n/a	131,539	
P/S Other School District	059200	n/a	131,000	
Total Other Purchased Services			8,513,093	8,513,093
Total All Purchased Services			13,678,024	13,678,024

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 2018-19

Object Name	Number	Job Classification	2018-19 Adopted	
Supplies & Materials				
Projected Instructional Supply Carryover	061000	n/a	2,100,000	
Projected Non-Instructional Supply Carryover	061000	n/a	1,000,000	
General Supplies	061000	n/a	6,133,575	
Lamps & Light Bulbs	061100	n/a	8,000	
Custodial Support	061400	n/a	41,000	
Graduation Supplies	061700	n/a	40,810	
Inventory Write-Off	061800	n/a	1,040	
Utilities - Natural Gas	062100	n/a	958,108	
Utilities - Electricity	062200	n/a	3,279,052	
Motor Vehicle Fuels	062600	n/a	685,400	
Special Purchases	064100	n/a	350	
Curriculum Resources & Textbooks	064200	n/a	1,572,921	
Library Books/Periodicals	064300	n/a	85,807	
Book Binding	064400	n/a	10,000	
Electronic Media	065000	n/a	1,411,339	
Other Supplies	069000	n/a	6,557	
			17,333,959	
Total Supplies & Materials				
Capital Outlay				
Major Renovations	072300	n/a	110,000	
Equipment Greater than \$5,000 per item	073000	n/a	1,230,000	
Technology Equipment	073400	n/a	5,698,742	
Equipment Less than \$5,000 per item	073500	n/a	359,839	
			7,398,581	
Total Capital Outlay				
Other Expenditures & Reserves				
Other Expenditures				
Dues and Fees	081000	n/a	140,705	
School Rental Incentives	084100	n/a	375,411	
User Charges	086000	n/a	(28,220)	
Indirect Charges	086900	n/a	(528,218)	
			(40,322)	
Total Other Expenditures				
Reserves				
Unassigned	084000	n/a	15,457,235	
Unassigned - Unanticipated	084000	n/a	150,000	
Assigned - IT	084000	n/a	535,971	
Assigned - READ Act	084000	n/a	300,000	
Assigned - D-11 Cohort	084000	n/a	1,000,000	
Assigned - Medicaid	084000	n/a	305,983	
Assigned - Capital Projects	084000	n/a	52,332	
Assigned - Superintendent	084000	n/a	500,000	
Reserve for Encumbrance	084000	n/a	1,000,000	
Restricted - TABOR	084000	n/a	5,148,026	
Restricted - Multi-Year Obligations	084000	n/a	250,000	
			24,699,547	
Total Reserves				
Total Other Expenditures & Reserves				
			24,699,547	
Payment to Outside Entity	096000	n/a	166,800	166,800
Total General Fund Expenditures by Object			\$ 291,822,829	

Colorado Springs School District 11
General Education - Expenditures for Elementary & Secondary
Adopted 2018-2019

Acct #	Budgeted Expenditures	Elementary Schools	Middle Schools	High Schools	Central Support	Totals
011020	Teacher Salaries	33,879,330	15,875,073	17,499,599	809,922	68,063,924
011040	T/A Salaries	1,378,071	113,676	122,936	144,591	1,759,274
012020	Teacher Substitutes	-	-	-	2,496,934	2,496,934
012040	T/ A Substitutes	-	-	-	159,945	159,945
015020	Teacher Extra Pay	-	-	-	90,975	90,975
020020	Teacher Benefits	11,324,544	5,494,959	5,853,063	810,032	23,482,598
020040	T/A Benefits	355,567	39,987	55,639	78,107	529,300
039000	Professional/Consultant Services	-	-	-	6,500	6,500
043000	Instructional Equipment Maint.	-	4,672	-	53,200	57,872
043100	Copier Maintenance	90,631	51,750	16,710	-	159,091
043200	Pur. Prof./Tech. Services	-	-	-	736,150	736,150
050000	Other Purchased Services	-	-	183,577	427,471	611,048
051300	Field Trips	13,788	8,750	3,500	1,000	27,038
055000	Printing	180,323	29,500	2,627	36,456	248,906
058000	Travel & Registration	-	-	24,500	2,000	26,500
058300	Mileage Reimbursement	-	-	-	5,050	5,050
061000	Instructional Supplies	451,660	477,244	526,170	372,895	1,827,969
061000	Instructional Supplies - Projected Carryover	-	-	-	2,100,000	2,100,000
064200	Textbooks	137,616	13,050	49,600	733,194	933,460
064300	Library Books/Media	38,449	19,488	9,500	-	67,437
064500	Electronic Media	38,292	27,675	69,175	640,117	775,259
073400	Technology Equipment	61,066	18,000	5,000	4,209,900	4,293,966
073500	Non-Capital Equipment	37,199	12,300	30,000	87,000	166,499
081000	Dues	-	3,400	-	-	3,400
Total Expenditures		47,986,536	22,189,524	24,451,596	14,001,439	108,629,095
% of Total		44.2%	20.4%	22.5%	12.9%	100.0%
Staff FTE:						
EDUCATION SUPPORT PROF.		59.63	5.88	5.88	0.00	71.39
TEACHERS		608.45	279.00	306.70	0.00	1,194.15
FTE Totals		668.08	284.88	312.58	-	1,265.54
% of Total		52.8%	22.5%	24.7%	0.0%	100.0%

Funded Pupil Count District Projection - 25,513.5 less 1,766.0 charter school students
Average Budgeted Teacher Salary equals 68,063,924 divided by 1,194.2

\$ 56,998

Colorado Springs School District 11
Elementary Education - Expenditures by Instructional Subject
Adopted 2018-2019

Acct #	Object	Regular 00100	Art 02000	Physical Curriculum 08000	Music 12000	FY18-19 Adopted
011020	TEACHER SALARY	27,788,390	1,741,895	1,872,199	2,476,845	33,879,330
011040	PARAPROF. SALARY	1,378,071	-	-	-	1,378,071
020020	TEACHER BENEFIT	9,359,629	551,875	624,366	788,674	11,324,544
020040	PARAPROF. BENEFIT	355,567	-	-	-	355,567
043100	COPIER MAINTENANCE	90,631	-	-	-	90,631
051300	FIELD TRIPS	13,788	-	-	-	13,788
055000	PRINTING	180,323	-	-	-	180,323
058000	TRAVEL & REGISTRATION	-	-	-	-	-
061000	INSTRUCTIONAL SUPPLIES	451,660	-	-	-	451,660
064200	TEXTBOOKS	137,616	-	-	-	137,616
064300	LIBRARY BOOKS/MEDIA	38,449	-	-	-	38,449
065000	ELECTRONIC MEDIA	38,292	-	-	-	38,292
073400	TECHNOLOGY EQUIPMENT	61,066	-	-	-	61,066
073500	NON-CAPITAL EQUIPMENT	37,199	-	-	-	37,199
Total Expenditures		39,930,681	2,293,770	2,496,565	3,265,519	47,986,536
% of Total		83.2%	4.8%	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 2018-2019

Acct #	Object	Regular 00200	Art 02000	Physical Curriculum 08000	Music 12000	FY18-19 Adopted
011020	TEACHER SALARY	13,455,399	505,712	979,304	934,659	15,875,073
011040	PARAPROF. SALARY	113,676	-	-	-	113,676
020020	TEACHER BENEFIT	4,710,533	160,222	326,592	297,613	5,494,959
020040	PARAPROF. BENEFIT	39,987	-	-	-	39,987
039000	CONTRACTED SERVICES	-	-	-	-	-
043000	REPAIRS	4,672	-	-	-	4,672
043100	COPIER MAINTENANCE	51,750	-	-	-	51,750
051300	FIELD TRIPS	8,750	-	-	-	8,750
055000	PRINTING	29,500	-	-	-	29,500
061000	INSTRUCTIONAL SUPPLIES	449,839	18,168	9,137	100	477,244
064200	TEXTBOOKS	13,050	-	-	-	13,050
064300	LIBRARY BOOKS/MEDIA	19,488	-	-	-	19,488
065000	ELECTRONIC MEDIA	27,675	-	-	-	27,675
073400	TECHNOLOGY EQUIPMENT	18,000	-	-	-	18,000
073500	NON-CAPITAL EQUIPMENT	12,300	-	-	-	12,300
081000	DUES	3,400	-	-	-	3,400
Total Expenditures		18,958,019	684,101	1,315,033	1,232,371	22,189,524
% of Total		85.4%	3.1%	5.9%	5.6%	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 2018-2019

Acct #	Object	Job Class	Regular 00300	Art 02000	Business 03000	English 05000	Foreign Language 06000
011020	REGULAR EMPLOYEES	TEACHER	864,912	657,425	419,320	3,048,502	1,566,723
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	122,936	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	-	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	261,398	208,288	161,262	989,791	511,262
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	55,639	-	-	-	-
043100	COPIER MAINTENANCE		16,710	-	-	-	-
050000	OTHER PURCHASED SERVICES		183,577	-	-	-	-
051300	FIELD TRIPS		3,500	-	-	-	-
055000	PRINTING		2,627	-	-	-	-
058000	TRAVEL & REGISTRATION		24,500	-	-	-	-
061000	INSTRUCTIONAL SUPPLIES		295,045	24,154	7,745	34,019	14,026
064200	TEXTBOOKS		49,600	-	-	-	-
064300	LIBRARY BOOKS/MEDIA		9,500	-	-	-	-
065000	ELECTRONIC MEDIA		69,175	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		5,000	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		30,000	-	-	-	-
Total Expenditures			1,994,119	889,867	588,327	4,072,312	2,092,011
% of Total			8.2%	3.6%	2.4%	16.7%	8.6%
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		5.88	-	-	-	-
	TEACHERS		14.50	11.70	7.00	54.00	27.50
FTE Totals			20.38	11.70	7.00	54.00	27.50
% of Total			6.5%	3.7%	2.2%	17.3%	8.8%

Physical Curriculum 08000	Family & Consumer Education 09000	Industrial Arts 10000	Math 11000	Music 12000	Science 13000	Social Science 15000	FY18-19 Adopted
1,324,941	266,758	343,479	2,945,108	714,739	2,758,924	2,588,768	17,499,599
-	-	-	-	-	-	-	122,936
-	-	-	-	-	-	-	-
441,859	122,017	107,457	1,051,832	227,586	914,376	855,934	5,853,063
-	-	-	-	-	-	-	55,639
-	-	-	-	-	-	-	16,710
-	-	-	-	-	-	-	183,577
-	-	-	-	-	-	-	3,500
-	-	-	-	-	-	-	2,627
-	-	-	-	-	-	-	24,500
11,897	22,510	7,100	37,970	-	44,912	26,792	526,170
-	-	-	-	-	-	-	49,600
-	-	-	-	-	-	-	9,500
-	-	-	-	-	-	-	69,175
-	-	-	-	-	-	-	5,000
-	-	-	-	-	-	-	30,000
1,778,697	411,285	458,036	4,034,910	942,325	3,718,212	3,471,494	24,451,596
7.3%	1.7%	1.9%	16.5%	3.9%	15.2%	14.2%	100.0%
-	-	-	-	-	-	-	5.88
23.00	5.00	6.50	50.50	13.00	49.00	45.00	306.70
23.00	5.00	6.50	50.50	13.00	49.00	45.00	312.58
7.4%	1.6%	2.1%	16.2%	4.2%	15.7%	14.4%	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 developed by interest-based bargaining and meet and confer teams. The Board of Education approved new compensation packages on May 9, 2018. These compensation packages account for the salary and benefit increases on the detail pages of the FY18/19 adopted budget. The changes on these detail sheets reflect the reduction of FY17/18 one-time payments. One final factor to remember, employee medical benefit plans will see a two percent increase in premiums, a 2.48 percent premium increase to both dental plans, but no increases to vision, life, short-term disability, and long-term disability premiums.

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 assists in presenting the request to the Board of Education for approval.

Program:	General Elementary Education	Program No.:	00100
Program Budget Manager:	Michael Thomas and Danniella Ewen	Date:	June 13, 2018
Division:	Superintendent and Personnel Support Services		
Division Head:	Michael Thomas and TBD		

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.

Alignment to District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.

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.
- Instructional supplies for all schools received a 20 percent increase in FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted Budget
011020	REGULAR EMPLOYEES	TEACHER	31,539,059	30,386,134	32,487,663	1,391,667	33,879,330
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	900,883	906,862	1,189,352	188,719	1,378,071
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	1,105	245	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	9,553,968	9,585,517	10,979,818	344,726	11,324,544
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	259,182	271,932	373,762	(18,195)	355,567
039000	PROFESSIONAL/CONSULTANT SERVICES		13,604	17,265	-	-	-
043100	COPIER MAINTENANCE		134,486	121,553	90,074	557	90,631
051300	FIELD TRIPS		21,215	24,559	14,400	(612)	13,788
055000	PRINTING		230,776	243,507	174,894	5,429	180,323
058000	TRAVEL & REGISTRATION		-	-	3,500	(3,500)	-
061000	INSTRUCTIONAL SUPPLIES		297,499	261,252	237,309	214,351	451,660
064200	TEXTBOOKS		168,490	145,604	145,692	(8,076)	137,616
064300	LIBRARY BOOKS/MEDIA		73,626	62,967	56,850	(18,401)	38,449
065000	ELECTRONIC MEDIA		76,665	77,291	58,348	(20,056)	38,292
073400	TECHNOLOGY EQUIPMENT		17,372	73,552	32,134	28,932	61,066
073500	NON-CAPITAL EQUIPMENT		103,071	30,244	52,919	(15,720)	37,199
Total Expenditures			43,391,001	42,208,485	45,896,715	2,089,821	47,986,536

Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	60.00	61.38	60.50	(0.87)	59.63
TEACHERS	613.40	616.50	614.40	(5.95)	608.45
FTE Totals	673.40	673.40	674.90	(6.82)	668.08

Program:	General Middle School Education	Program No.:	00200
Program Budget Manager:	Michael Thomas and Danniella Ewen	Date:	June 13, 2018
Division:	Superintendent and Personnel Support Services		
Division Head:	Michael Thomas and TBD		

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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.

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.
- Instructional supplies for all schools received a 20 percent increase in FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted Budget
011020	REGULAR EMPLOYEES	TEACHER	13,334,393	13,223,836	14,568,694	1,306,379	15,875,073
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	89,954	81,780	116,806	(3,130)	113,676
020020	EMPLOYEE BENEFITS	TEACHER	4,190,292	4,254,914	5,119,359	375,600	5,494,959
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	31,536	28,377	45,997	(6,010)	39,987
039000	PROFESSIONAL/CONSULTANT SERVICES		14,504	665	620	(620)	-
043000	REPAIRS		2,424	2,042	3,000	1,672	4,672
043100	COPIER MAINTENANCE		88,808	75,124	55,082	(3,332)	51,750
050000	OTHER PURCHASED SERVICES		-	6,661	-	-	-
051300	FIELD TRIPS		11,627	16,629	8,000	750	8,750
055000	PRINTING		43,551	29,279	29,000	500	29,500
061000	INSTRUCTIONAL SUPPLIES		238,910	266,309	394,481	82,763	477,244
064200	TEXTBOOKS		7,780	25,835	14,864	(1,814)	13,050
064300	LIBRARY BOOKS/MEDIA		27,558	19,482	20,241	(753)	19,488
065000	ELECTRONIC MEDIA		25,156	41,545	24,475	3,200	27,675
073400	TECHNOLOGY EQUIPMENT		-	64,058	1,000	17,000	18,000
073500	NON-CAPITAL EQUIPMENT		139,963	26,359	20,540	(8,240)	12,300
081000	DUES		3,630	7,390	3,400	-	3,400
Total Expenditures			18,250,087	18,170,282	20,425,559	1,763,965	22,189,524
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		5.00	6.88	5.88	-	5.88
	TEACHERS		267.30	275.10	272.60	6.40	279.00
FTE Totals			272.30	281.98	278.48	6.40	284.88

Program: Intramural Activities
 Program Budget Manager: Christopher Noll
 Division: Superintendent
 Division Head: Michael Thomas

Program No. 002IA
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 4 Communicate and engage frequently with our customers.

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.
- There were no significant changes to the expenditure line items in this program budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
015020	SUPPLEMENTAL PAY	TEACHER	47,307	44,232	45,000	-	45,000
020020	EMPLOYEE BENEFITS	TEACHER	9,141	8,810	9,608	112	9,720
039000	PROFESSIONAL/CONSULTANT SERVICES		5,240	5,209	5,292	-	5,292
051300	TRANS/FIELD TRIPS		8,683	8,613	10,000	-	10,000
061000	GENERAL INSTRUCTIONAL SUPPLIES		6,639	10,302	12,480	-	12,480
073500	NON-CAPITAL EQUIPMENT		5,522	7,044	4,050	-	4,050
Total Expenditures			82,532	84,210	86,430	112	86,542

Program:	General High School Education	Program No.:	00300
Program Budget Manager:	Superintendent and Danniella Ewen	Date:	June 13, 2018
Division:	Superintendent and Personnel Support Services		
Division Head:	Michael Thomas and Phoebe Bailey		

Program Description:

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

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.

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.
- Instructional supplies for all schools received a 20 percent increase in FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted Budget
011020	REGULAR EMPLOYEES	TEACHER	16,234,313	15,560,162	16,874,036	625,563	17,499,599
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	91,288	84,773	118,101	4,835	122,936
015020	SUPPLEMENTAL PAY	TEACHER	-	3,660	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	5,028,415	5,057,116	5,639,861	213,202	5,853,063
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	24,098	28,489	50,728	4,911	55,639
039000	PROFESSIONAL/CONSULTANT SERVICES		-	1,000	-	-	-
043100	COPIER MAINTENANCE		26,033	30,270	12,510	4,200	16,710
050000	OTHER PURCHASED SERVICES		108,964	10,024	180,827	2,750	183,577
051300	FIELD TRIPS		15,686	11,438	6,000	(2,500)	3,500
055000	PRINTING		12,041	40,192	10,500	(7,873)	2,627
058000	TRAVEL & REGISTRATION		15,706	12,000	27,600	(3,100)	24,500
061000	INSTRUCTIONAL SUPPLIES		348,609	294,539	375,364	150,806	526,170
064200	TEXTBOOKS		72,110	65,527	61,862	(12,262)	49,600
064300	LIBRARY BOOKS/MEDIA		16,630	12,338	10,500	(1,000)	9,500
065000	ELECTRONIC MEDIA		53,324	52,280	70,675	(1,500)	69,175
073400	TECHNOLOGY EQUIPMENT		-	58,471	3,500	1,500	5,000
073500	NON-CAPITAL EQUIPMENT		170,534	88,616	34,526	(4,526)	30,000
081000	DUES		-	635	-	-	-
Total Expenditures			22,217,750	21,411,528	23,476,590	975,006	24,451,596
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		8.00	6.75	5.88	-	5.88
	TEACHERS		316.50	308.60	311.10	(4.40)	306.70
FTE Totals			324.50	315.35	316.98	(4.40)	312.58

Program:	Montessori Preschool	Program No.:	00400
Program Budget Manager:	Sharon Gately	Date:	June 13, 2018
Division:	Superintendent and Personnel Support Services		
Division Head:	Michael Thomas and TBD		

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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.

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.
- There are no significant changes in this program expenditure budget for FY17/18.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
011020	REGULAR EMPLOYEES	TEACHER	39,324	47,282	78,783	(21,336)	57,447
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	57,175	58,978	54,247	190	54,437
015020	SUPPLEMENTAL PAY	TEACHER	3,140	2,516	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	9,522	14,482	24,652	(7,094)	17,558
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	24,674	24,429	21,216	342	21,558
061000	INSTRUCTIONAL SUPPLIES		1,478	1,724	5,000	-	5,000
086900	INDIRECT COSTS		5,861	5,861	5,861	-	5,861
Total Expenditures			141,172	155,272	189,759	(27,898)	161,861

Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	4.40	3.52	2.62	-	2.62
TEACHERS	1.20	1.20	1.70	(0.60)	1.10
FTE Totals	5.60	4.72	4.32	(0.60)	3.72

Program: Post-Secondary Enrollment Options
 Program Budget Manager: Duane Roberson
 Division: Superintendent
 Division Head: Michael Thomas

Program No.: 00500
 Date: June 13, 2018

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.

Alignment to District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.
 Goal 3 Embrace a culture of constant innovation.

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.
- Fluctuation in the tuition and fees line accounts for the decrease.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
039000	PROFESSIONAL/CONSULTANT SERVICES		-	500	5,000	-	5,000
050000	OTHER PUR. SERVICES		457,177	431,607	413,466	(3,000)	410,466
051300	FIELD TRIPS		-	102	5,000	-	5,000
055000	PRINTING		-	-	5,000	2,000	7,000
058000	TRAVEL & REGISTRATION		-	1,271	5,000	(5,000)	-
056900	TUITION/FEES - OTHER		198,654	200,753	265,768	(10,000)	255,768
061000	INSTRUCTIONAL SUPPLIES		-	3,786	12,000	6,000	18,000
Total Expenditures			655,831	638,020	711,234	(10,000)	701,234

Program:	Gifted and Talented	Program No.:	00700
Program Budget Manager:	Kristin Balsick		
Division:	Instruction, Curriculum and Student Services	Date:	June 13, 2018
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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.
 Goal 3 Embrace a culture of constant innovation.

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.
- The expenditure budget remains steady for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011020	REGULAR EMPLOYEES	TEACHER	2,299,802	2,202,362	2,497,213	86,888	2,584,101
012020	TEMP. EMPLOYEES	TEACHER	11,301	3,650	16,170	(3,000)	13,170
015020	SUPPLEMENTAL PAY	TEACHER	290	-	1,030	1,000	2,030
020020	EMPLOYEE BENEFITS	TEACHER	647,459	641,100	760,985	37,531	798,516
039000	PROFESSIONAL/CONSULTANT SERVICES		8,820	7,714	8,000	1,000	9,000
050000	OTHER PURCHASED SERVICES		-	-	-	-	-
051300	FIELD TRIPS		3,201	1,810	5,000	-	5,000
055000	PRINTING		3,412	1,555	3,000	-	3,000
058000	TRAVEL & REGISTRATION		16,424	9,134	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		-	-	300	1,000	1,300
061000	INSTRUCTIONAL SUPPLIES		23,287	23,446	10,000	-	10,000
064200	TEXTBOOKS		3,106	2,959	3,700	-	3,700
065000	ELECTRONIC MEDIA SUPPLIES		2,736	2,214	870	-	870
081000	DUES		385	-	-	-	-

Total Expenditures	3,020,224	2,895,945	3,308,268	124,419	3,432,687
---------------------------	------------------	------------------	------------------	----------------	------------------

Staff FTE:

TEACHERS	40.85	40.65	41.75	(0.75)	41.00
FIE Totals	40.85	40.65	41.75	(0.75)	41.00

Program: International Baccalaureate
 Program Budget Manager: John Keane
 Division: Superintendent
 Division Head: Michael Thomas

Program No.: 007IB
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.
 Goal 3 Embrace a culture of constant innovation.

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. Increased membership fees accounts for budget increase.
- A recurring budget modification was approved to support testing fees for students in the other purchased services line item.
- There are no other significant changes to the expenditure budget.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18		FY18-19 Adopted
					Mid-Year Budget	Change	
012020	TEMP. EMPLOYEES	TEACHER	10,906	2,862	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	2,145	542	-	-	-
050000	OTHER PUR. SERVICES		64,420	52,519	84,169	2,300	86,469
055000	PRINTING		3,675	3,446	4,500	-	4,500
058000	TRAVEL & REGISTRATION		-	3,966	-	-	-
061000	GEN. INST. SUPPLIES		3,428	3,002	9,000	-	9,000
064200	TEXTBOOKS		2,808	1,329	7,261	-	7,261
065000	ELECTRONIC MEDIA SUPPLIES		2,088	-	7,500	-	7,500
081000	DUES		29,257	29,980	29,885	896	30,781
Total Expenditures			118,726	97,644	142,315	3,196	145,511

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

Program No.: 00800
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.

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.
- There are no significant changes to this program budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18		FY18-19 Adopted
					Mid-Year Budget	Change	
050000	OTHER PUR. SERVICES		52,034	45,913	50,000	-	50,000
064300	LIBRARY/MEDIA SUPPLIES		6,469	4,827	6,950	-	6,950
064400	BOOK BINDING		3,344	3,903	10,000	-	10,000
065000	ELECTRONIC MEDIA SUPPLIES		37,592	64,732	63,540	-	63,540
Total Expenditures			99,438	119,375	130,490	-	130,490

Program: Other General Education Program Program No.: 00900
 Program Budget Manager: Various
 Division: Instruction/Curriculum, Superintendent, and Personnel Support Date: June 13, 2018
 Division Heads: David Engstrom, Michael Thomas and TBD

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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.

Explanation for Use of Funds and Significant Changes:

- A carryover in instructional supplies is projected from FY17/18. This amount will be adjusted to actual at the mid-year FY18/19. Currently, this projection is an increase from the FY17/18 mid-year actual amount.
- An increase in electronic media supplies is due to a recurring budget modification request for the implementation of the *Naviance* platform.
- An significant increase to the technology supplies budget (073400) is the result of an approved recurring budget modification request 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.
- An increase in salaries for guest staff teachers and educational support professionals has increased the discretionary salary line items for FY18/19.
- In compliance with "Displaced Teacher Events", District 11 will monitor the projected unplaced teachers for FY18/19 in this program. Initial projections are funding for five teacher positions to be held.
- A recurring reserve of funding for 27 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. At this time 15.25 FTE have been assigned to other programs leaving 11.75 unfilled FTE.
- Also under the control of the Superintendent is a recurring reserve for five support staff. At this time .125 FTE has been assigned to another program leaving the FTE unfilled at 4.875.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year	Change	FY18-19 Adopted
011020	REGULAR EMPLOYEES	TEACHER	90,368	54,534	750,885	59,037	809,922
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	-	-	126,391	18,200	144,591
012020	TEMP. EMPLOYEES	TEACHER	1,799,444	1,629,255	1,985,000	511,934	2,496,934
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	182,780	299,891	146,862	13,083	159,945
015020	SUPPLEMENTAL PAY	TEACHER	15,870	16,471	73,900	17,075	90,975
020020	EMPLOYEE BENEFITS	TEACHER	431,602	367,864	710,429	99,603	810,032
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	36,639	61,816	80,590	(2,483)	78,107
039000	PROFESSIONAL/CONSULTANT SERVICES		16,519	11,912	6,500	-	6,500
043000	INSTRUCTIONAL EQUIPMENT MAINT.		61,695	88,903	73,200	(20,000)	53,200
043200	TECH. EQUIPMENT REPAIRS & MAINT.		736,150	736,150	736,150	-	736,150
050000	OTHER PURCHASED SERVICES		287,634	498,393	493,471	(66,000)	427,471
051300	FIELD TRIPS		-	3,354	1,000	-	1,000
055000	PRINTING		25,620	25,202	43,306	(6,850)	36,456
058000	TRAVEL & REGISTRATION		2,703	4,170	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		4,003	4,472	8,014	(2,964)	5,050
061000	INSTRUCTIONAL SUPPLIES		332,296	261,173	795,288	(422,393)	372,895
061000	INSTRUCTIONAL SUPPLIES Carryover		-	-	1,694,795	405,205	2,100,000
064200	TEXTBOOKS		679,133	795,291	931,602	(198,408)	733,194
065000	ELECTRONIC MEDIA		492,814	527,282	397,730	242,387	640,117
073400	TECHNOLOGY EQUIPMENT		1,041,733	699,904	575,000	3,634,900	4,209,900
073500	NON-CAPITAL EQUIPMENT		83,202	68,064	187,200	(100,200)	87,000
Total Expenditures			6,320,205	6,154,099	9,819,313	4,182,126	14,001,439

Staff FTE:

TEACHERS	8.85	3.70	10.85	5.90	16.75
EDUCATION SUPPORT PROFESSIONALS	0.50	1.50	1.88	3.00	4.88

FTE Totals	9.35	5.20	12.73	8.90	21.63
-------------------	-------------	-------------	--------------	-------------	--------------

Program: Achieve On-line School Program No.: 009AC
 Program Budget Manager: John Bailey
 Division: Instruction, Curriculum and Student Services Date: June 13, 2018
 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.

Alignment to District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.
 Goal 3 Embrace a culture of constant innovation.

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 based on allocations by the Human Resources department and adjusted accordingly.
- There is no significant change to this program’s expenditure budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
011020	REGULAR EMPLOYEES	TEACHER	650,449	653,207	726,812	49,788	776,600
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	17,949	18,226	21,783	668	22,451
020020	EMPLOYEE BENEFITS	TEACHER	222,896	229,931	258,881	14,414	273,295
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	7,953	8,119	9,226	262	9,488
043100	COPIER MAINT.		372	448	1,000	-	1,000
050000	OTHER PUR. SERVICES		13,056	11,950	10,700	-	10,700
051300	FIELD TRIPS		-	2,140	2,000	-	2,000
053400	INTERNET SERVICES		990	-	1,000	-	1,000
061000	INSTRUCTIONAL SUPPLIES		2,133	1,935	7,500	-	7,500
065000	ELECTRONIC MEDIA SUPPLIES		137,500	137,728	138,000	-	138,000
073400	TECHNOLOGY EQUIPMENT		-	9,890	10,000	-	10,000
073500	NON-CAPITAL EQUIPMENT		30,149	2,221	6,000	-	6,000
Total Expenditures			1,083,446	1,075,795	1,192,902	65,132	1,258,034
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 Budget Manager: Dan Hoff
 Division: Superintendent
 Division Head: Michael Thomas

Program No.: 009AL
 Date: June 13, 2018

Program Description:

This budget presently supports three schools: Tesla Educational Opportunity School, Springs Community Night School, and 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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.
 Goal 3 Embrace a culture of constant innovation.

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	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011020	REGULAR EMPLOYEES	TEACHER	1,769,587	1,722,452	1,947,022	123,093	2,070,115
012020	TEMP. EMPLOYEES	TEACHER	477	166,605	69,300	(69,300)	-
015020	SUPPLEMENTAL PAY	TEACHER	-	-	21,200	(21,200)	-
020020	EMPLOYEE BENEFITS	TEACHER	553,429	615,384	687,762	6,430	694,192
043100	COPIER MAINT.		6,733	7,654	4,500	5,200	9,700
050000	OTHER PUR. SERVICES		612	4,806	1,000	1,500	2,500
051300	FIELD TRIPS		1,659	2,182	1,500	671	2,171
055000	PRINTING		13,052	17,137	13,200	1,500	14,700
061000	INSTRUCTIONAL SUPPLIES		30,387	66,500	43,507	(15,992)	27,515
064200	TEXTBOOKS		953	1,507	1,500	1,000	2,500
064300	LIBRARY BOOKS/MEDIA		2,925	4,020	4,000	(500)	3,500
065000	ELECTRONIC MEDIA SUPPLIES		1,384	1,637	1,300	500	1,800
073400	TECHNOLOGY EQUIPMENT		-	1,295	2,176	5,500	7,676
073500	NON-CAPITAL EQUIPMENT		20,308	10,631	9,900	(400)	9,500
Total Expenditures			2,401,506	2,621,812	2,807,867	38,002	2,845,869

Staff FTE:						
	TEACHERS	32.75	36.85	37.80	0.40	38.20
FTE Totals		32.75	36.85	37.80	0.40	38.20

Program:	Advancement Via Individual Determination	Program No.:	009AV
Program Budget Manager:	David Engstrom		
Division:	Instruction, Curriculum and Student Services	Date	June 13, 2018
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.

Alignment to District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.
 Goal 3 Embrace a culture of constant innovation.

Explanation for Use of Funds and Significant Changes:

- There are no significant changes to this program’s expenditure budget for FY18/19.
- One time budget increase in travel and registration and field trips for FY17/18 is removed for FY18/19.
- Staffing based on allocations by the Human Resources department and adjusted accordingly.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011020	REGULAR EMPLOYEES	TEACHER	199,807	203,186	202,359	86,454	288,813
012020	TEMP. EMPLOYEES	TEACHER	50,342	44,852	52,644	(19,144)	33,500
015020	SUPPLEMENTAL PAY	TEACHER	158	832	24,949	(21,949)	3,000
020020	EMPLOYEE BENEFITS	TEACHER	71,975	66,014	72,897	18,339	91,236
050000	OTHER PUR. SERVICES		187	-	1,000	-	1,000
051300	FIELD TRIPS		941	933	4,000	(3,000)	1,000
055000	PRINTING		781	1,828	500	-	500
058000	TRAVEL & REGISTRATION		29,267	36,435	74,455	(44,335)	30,120
061000	INSTRUCTIONAL SUPPLIES		3,831	6,499	3,625	-	3,625
081000	DUES		21,510	18,350	7,390	-	7,390
Total Expenditures			378,800	378,928	443,819	16,365	460,184
Staff FTE:							
	TEACHERS		3.80	4.20	4.00	1.00	5.00
FTE Totals			3.80	4.20	4.00	1.00	5.00

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

Program No.: 009CA
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

- Goal 2 Demonstrate a high performing team.
- Goal 4 Communicate and engage frequently with our customers.

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	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
015020	SUPPLEMENTAL PAY	TEACHER	1,160,733	1,187,454	1,152,134	389,000	1,541,134
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	14,864	17,033	28,200	-	28,200
020020	EMPLOYEE BENEFITS	TEACHER	223,324	235,947	245,980	86,905	332,885
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	2,876	3,393	6,021	70	6,091
058300	MILEAGE REIMBURSEMENT		-	-	2,325	-	2,325
Total Expenditures			1,401,797	1,443,829	1,434,660	475,975	1,910,635

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

Program No.: 009DC

Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement in student achievement.
 Goal 4 Communicate and engage frequently with our customers.

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.
- Costs are anticipated to remain steady.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18		FY18-19 Adopted
					Mid-Year Budget	Change	
059200	SERVICES PURCHASED FROM OTHER DISTRICTS		44,340	37,987	131,000	-	131,000
Total Expenditures			44,340	37,987	131,000	-	131,000

Program:	Digital School	Program No.:	009DS
Program Budget Manager:	John Bailey	Date:	June 13, 2018
Division:	Instruction, Curriculum and Student Services		
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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement in student achievement.
 Goal 3 Embrace a culture of constant innovation.

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 based on allocations by the Human Resources department and adjusted accordingly.
- There are no other significant changes to this program’s expenditure budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011020	REGULAR EMPLOYEES	TEACHER	265,684	242,756	247,143	12,797	259,940
015020	SUPPLEMENTAL PAY	TEACHER	23,309	19,140	45,227	-	45,227
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	908	638	5,891	-	5,891
020020	EMPLOYEE BENEFITS	TEACHER	85,120	82,376	92,989	(968)	92,021
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	222	127	1,258	14	1,272
043100	COPIER MAINTENANCE		588	603	1,000	-	1,000
050000	OTHER PURCHASED SERVICES		-	-	1,000	-	1,000
061000	INSTRUCTIONAL SUPPLIES		1,348	777	2,000	-	2,000
065000	ELECTRONIC MEDIA		26,790	23,760	34,910	-	34,910
073400	TECHNOLOGY EQUIPMENT		-	1,772	-	-	-
073500	NON-CAPITAL EQUIPMENT		8,596	-	900	-	900
Total Expenditures			412,564	371,950	432,318	11,843	444,161
Staff FTE:							
	TEACHERS		6.00	6.00	5.00	-	5.00
FIE Totals			6.00	6.00	5.00	-	5.00

Program: Odyssey Early College and Career Options
 Program Budget Manager: Sean Norman
 Division: Superintendent
 Division Head: Michael Thomas

Program No.: 009EC
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.
 Goal 3 Embrace a culture of constant innovation.

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.
- A permanent 20 percent budget increase for instructional supplies is reflected.
- 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.
- Staffing adjusted for FY18/19 to the human resource allocations.
- This budget remains steady for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011020	REGULAR EMPLOYEES	TEACHER	317,358	480,789	609,845	4,464	614,309
020020	EMPLOYEE BENEFITS	TEACHER	92,425	143,305	193,391	5,556	198,947
039000	PROFESSIONAL/CONSULTANT SERVICES		114,027	118,391	120,000	-	120,000
043100	COPIER MAINTENANCE		-	729	-	350	350
050000	OTHER PURCHASED SERVICES		-	6,404	-	50	50
051300	FIELD TRIPS		-	1,175	-	-	-
055000	PRINTING		2,405	1,004	3,105	(1,305)	1,800
061000	INSTRUCTIONAL SUPPLIES		773	1,506	5,421	2,254	7,675
064200	TEXTBOOKS		56,971	98,404	140,000	-	140,000
065000	ELECTRONIC MEDIA		1,151	797	5,000	-	5,000
073400	TECHNOLOGY EQUIPMENT		26,025	84,118	32,000	8,000	40,000
073500	NON-CAPITAL EQUIPMENT		10,132	12,265	5,000	-	5,000
081000	DUES		-	1,058	-	-	-
Total Expenditures			621,267	949,946	1,113,762	19,369	1,133,131
Staff FTE:							
	TEACHERS		13.50	11.50	11.50	(0.50)	11.00
FTE Totals			13.50	11.50	11.50	(0.50)	11.00

Program:	ESL/Foreign Language Studies	Program No.:	009ES
Program Budget Manager:	Talonna Hybki	Date:	June 13, 2018
Division:	Instruction, Curriculum and Student Services		
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.

Alignment with District Business Plan Goals:

- Goal 1 Demonstrate improvement of student achievement.
- Goal 3 Embrace a culture of constant innovation.
- Goal 4 Communicate and engage frequently with our customers.

Explanation for Use of Funds and Significant Changes:

- This budget provides for licensed teachers who have the “linguistically different” endorsement from Colorado or are in the process of obtaining that endorsement.
- In addition, this budget provides for daily educational assistant time for faculty in the English as Second Language (ESL) schools based on enrollment, curriculum-writing projects by teachers and professional development activities for ESL educational assistants.
- The temporary salary budgets may be used to provide additional testing and clerical assistance during the IDEA Proficiency Test (IPT) testing window. Grant funding for ESL coaches may not continue and the District will have this need.
- Budget remains steady for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
011020	REGULAR EMPLOYEES	TEACHER	2,444,078	2,349,711	3,126,398	225,426	3,351,824
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	324,278	336,424	438,595	3,859	442,454
012020	TEMP. EMPLOYEES	TEACHER	1,700	3,429	3,000	-	3,000
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	588	327	500	-	500
015020	SUPPLEMENTAL PAY	TEACHER	4,874	2,700	3,500	-	3,500
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	81	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	740,724	736,895	992,594	92,135	1,084,729
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	119,397	134,622	168,110	(8,292)	159,818
050000	OTHER PURCHASED SERVICES		3,962	341	10,500	-	10,500
051300	FIELD TRIPS		258	-	-	-	-
055000	PRINTING		1,545	1,079	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		1,191	2,017	2,511	-	2,511
061000	GENERAL SUPPLIES		2,648	2,587	1,900	-	1,900
064200	TEXTBOOKS		63,315	58,889	55,000	-	55,000
Total Expenditures			3,708,639	3,629,022	4,804,608	313,128	5,117,736
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		19.50	19.50	19.50	-	19.50
	TEACHERS		54.35	54.35	53.35	1.00	54.35
FTE Totals			73.85	73.85	72.85	1.00	73.85

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

Program No.: 009EX

Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement in student achievement.
 Goal 4 Communicate and engage frequently with our customers.

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.
- This budget remains steady for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
011020	REGULAR EMPLOYEES	TEACHER	106,846	104,965	103,592	5,365	108,957
012020	TEMP. EMPLOYEES	TEACHER	872	1,321	14,500	-	14,500
015020	SUPPLEMENTAL PAY	TEACHER	29,262	25,935	27,783	-	27,783
020020	EMPLOYEE BENEFITS	TEACHER	40,412	40,260	45,264	1,787	47,051
050000	OTHER PURCHASED SERVICES		1,065	1,064	1,000	-	1,000
055000	PRINTING		-	-	720	-	720
058300	MILEAGE REIMBURSEMENT		85	-	300	-	300
061000	GEN. INST. SUPPLIES		2,395	2,125	2,000	-	2,000
065000	ELECTRONIC MEDIA SUPPLIES		11,700	11,785	9,000	-	9,000
073500	NON-CAPITAL EQUIPMENT		-	286	400	-	400
Total Expenditures			192,637	187,741	204,559	7,152	211,711
Staff FTE:							
	TEACHERS		2.00	2.00	2.00	-	2.00
FTE Totals			2.00	2.00	2.00	-	2.00

Program:	MESA	Program No.	009ME
Program Budget Manager:	David Sawtelle	Date:	June 13, 2018
Division:	Instruction, Curriculum and Student Services		
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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.
 Goal 3 Embrace a culture of constant innovation.

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.
- There were no significant changes to this budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
015020	SUPPLEMENTAL PAY	TEACHER	7,000	7,000	7,062	-	7,062
020020	EMPLOYEE BENEFITS	TEACHER	1,374	1,400	1,508	17	1,525
050000	OTHER PURCHASED SERVICES		93	325	-	1,000	1,000
061000	GENERAL SUPPLIES		2,286	658	5,033	(1,000)	4,033
Total Expenditures			10,752	9,383	13,603	17	13,620

Program:	Student Conferences and Activities	Program No.:	009SC
Program Budget Manager:	David Engstrom	Date:	June 13, 2018
Division:	Instruction, Curriculum and Student Services		
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.

Alignment with District Business Plan Goals:

- Goal 1 Demonstrate improvement of student achievement.
- Goal 3 Embrace a culture of constant innovation.
- Goal 4 Communicate and engage frequently with our customers.

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.
- Other than redistribution of funds, this budget remains steady for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19
					Mid-Year Budget		Adopted
012020	TEMP. EMPLOYEES	TEACHER	5,247	6,857	3,750	-	3,750
015020	SUPPLEMENTAL PAY	TEACHER	1,587	3,158	3,000	-	3,000
020020	EMPLOYEE BENEFITS	TEACHER	1,371	2,092	1,441	17	1,458
039000	PROFESSIONAL/CONSULTANT SERVICES		400	55	625	-	625
051300	FIELD TRIPS		5,093	6,135	5,500	-	5,500
058000	TRAVEL & REGISTRATION		40,327	51,326	45,000	-	45,000
058300	MILEAGE REIMBURSEMENT		1,115	2,926	2,645	-	2,645
061000	GENERAL SUPPLIES		4,876	5,527	6,250	-	6,250
Total Expenditures			60,016	78,076	68,211	17	68,228

Program:	Summer Enrichment	Program No.	009SL
Program Budget Manager:	Darian Founds		
Division:	Instruction, Curriculum, and Student Services	Date:	June 13, 2018
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.

Alignment with District Business Plan Goals:

- Goal 1 Demonstrate improvement of student achievement.
- Goal 3. Embrace a culture of constant innovation
- Goal 4. Communicate and engage frequently with our customers.

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: each school site received a payment of \$3.00 per student for necessary supplies.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19
					Mid-Year Budget		Adopted
015020	TEMP. EMPLOYEES	TEACHER	261,615	270,138	332,233	-	332,233
020020	EMPLOYEE BENEFITS	TEACHER	49,079	52,323	70,932	830	71,762
051900	STUDENT TRANSPORTATION		58,630	26,423	75,000	-	75,000
055000	PRINTING		1,680	3,098	1,800	-	1,800
061000	GENERAL INSTRUCTIONAL SUPPLIES		19,864	21,388	15,300	-	15,300
Total Expenditures			390,868	373,370	495,265	830	496,095

Program: Summer High School
 Program Budget Manager: Jason Miller
 Division: Superintendent
 Division Head: Michael Thomas

Program No. 009SS
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.

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.
- There are no significant changes to this expenditure budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
012020	TEMP. EMPLOYEES	TEACHER	18,421	-	1,370	-	1,370
015020	SUPPLEMENTAL PAY	TEACHER	951	24,244	14,280	-	14,280
020020	EMPLOYEE BENEFITS	TEACHER	3,980	4,708	3,341	39	3,380
055000	PRINTING		-	-	500	-	500
061000	GENERAL SUPPLIES		970	1,067	1,400	-	1,400
Total Expenditures			24,322	30,019	20,891	39	20,930

Program: Tutoring Program
 Program Budget Manager: John Keane
 Division: Superintendent
 Division Head: Michael Thomas

Program No.: 009TP
 Date: June 13, 2018

Program Description:

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

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.

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.
- This budget remains stable for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18		FY18-19 Adopted
					Mid-Year Budget	Change	
012020	TEMP. EMPLOYEES	TEACHER	601,089	584,136	588,951	-	588,951
015020	SUPPLEMENTAL PAY	TEACHER	130,603	153,648	214,049	-	214,049
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	-	1,966	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	145,278	152,526	171,440	2,008	173,448
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	-	411	-	-	-
Total Expenditures			876,971	892,687	974,440	2,008	976,448

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

Program No.: 009TR
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

- Goal 2 Demonstrate a high performing team.
- Goal 7 Demonstrate fiscal prudence and financial responsibility.

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	FY15-16 Actual	FY16-17 Actual	FY17-18		FY18-19 Adopted
					Mid-Year Budget	Change	
016020	POST-EMPLOYMENT	TEACHER	829,962	500,865	537,310	-	537,310
020020	EMPLOYEE BENEFITS	TEACHER	31,540	235,510	311,804	-	311,804
Total Expenditures			861,502	736,375	849,114	-	849,114

Program: Career and Technical Education
 Program Budget Manager: Duane Roberson
 Division: Superintendent
 Division Head: Michael Thomas

Program No.: 009VE
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

- Goal 1 Demonstrate improvement of student achievement.
- Goal 3 Embrace a culture of constant innovation.
- Goal 4 Communicate and engage frequently with our customers.

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.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18		FY18-19 Adopted
					Mid-Year Budget	Change	
015020	SUPPLEMENTAL PAY	TEACHER	28,068	28,583	13,200	-	13,200
020020	EMPLOYEE BENEFITS	TEACHER	5,554	5,814	2,818	33	2,851
039000	PROFESSIONAL/CONSULTANT SERVICES		4,796	25,949	-	-	-
043000	EQUIPMENT MAINTENANCE		1,553	450	5,000	-	5,000
050000	OTHER PUR. SERVICES		19,223	16,709	40,000	-	40,000
051300	FIELD TRIPS		6,244	7,322	17,700	-	17,700
055000	PRINTING		409	-	-	-	-
056900	TUITION/FEES - OTHER		122,304	145,027	182,000	-	182,000
058000	TRAVEL & REGISTRATION		70,102	87,416	56,015	-	56,015
061000	GENERAL SUPPLIES		46,711	20,857	109,889	-	109,889
073000	CAPITAL EQUIPMENT		-	16,873	10,000	-	10,000
073400	TECHNOLOGY EQUIPMENT		-	42,520	15,000	-	15,000
073500	NON-CAPITAL EQUIPMENT		13,266	71,755	9,000	-	9,000
081000	DUES		4,405	5,754	1,000	-	1,000
Total Expenditures			322,634	475,028	461,622	33	461,655

Program:	Teaching and Learning Coaches	Program No.	05110
Program Budget Manager:	David Engstrom		
Division:	Instruction, Curriculum and Student Services	Date:	June 13, 2018
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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.
 Goal 3 Embrace a culture of constant innovation.

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	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011020	REGULAR EMPLOYEES	TEACHER	1,827,202	1,816,630	2,013,409	135,093	2,148,502
012020	TEMP. EMPLOYEES	TEACHER	419,196	473,903	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	53,167	74,142	20,283	-	20,283
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	-	4,877	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	632,946	644,193	642,856	43,396	686,252
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	-	996	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		224,256	216,493	-	-	-
050000	OTHER PUR. SERVICES		2,349	141	250,000	-	250,000
055000	PRINTING		9,898	4,332	-	1,000	1,000
058000	TRAVEL & REGISTRATION		2,338	4,025	-	-	-
061000	INSTRUCTIONAL SUPPLIES		73,452	39,959	397,501	300,000	697,501
064200	TEXTBOOKS		402,277	134,241	428,000	(1,000)	427,000
064500	ELECTRONIC MEDIA		1,305	19,305	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	34,727	-	-	-
073500	NON-CAPITAL EQUIPMENT		50,065	51,508	-	-	-
Total Expenditures			3,698,452	3,519,471	3,752,049	478,489	4,230,538

Staff FTE:

TEACHERS	33.50	33.50	33.70	-	33.70
FTE Totals	33.50	33.50	33.70	-	33.70

Program:	System for Teacher and Student Advancement	Program No.:	05120
Program Budget Manager:	Phoebe Bailey	Date:	June 13, 2018
Division:	Personnel Support Services		
Division Head:	TBD		

Program Description:

The System for Teacher and Student Advancement (TAP) is a performance-based compensation project. This project targets high needs schools within the District and focuses on

- increasing student achievement by increasing teacher and principal effectiveness;
- reforming teacher and principal compensation systems so that teachers and principals are rewarded for increases in student achievement;
- increasing the number of effective teachers teaching high risk and disadvantaged students in hard-to-staff subjects; and
- creating a sustainable performance-based compensation system.

Alignment with District Business Plan Goals:

- Goal 1 Demonstrate improvement of student achievement.
- Goal 2 Demonstrate a high performing team.
- Goal 3 Embrace a culture of constant innovation.

Explanation for Use of Funds and Significant Changes:

- The Teacher Incentive Fund (TIF) Grant is a sustainability grant, and year two of the grant required the District to match 10 percent (which is ten master teachers) of the TIF Grant. This percentage has increased each consecutive year but will end at year five when the grant expires. FY14-15 was the last full year of the grant.
- This program was discontinued in FY16/17.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18		FY18-19 Adopted
					Mid-Year Budget	Change	
011020	REGULAR EMPLOYEES	TEACHER	38,722	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	320,765	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	75,716	-	-	-	-
061000	SUPPLIES		-	-	-	-	-
Total Expenditures			435,202	-	-	-	-
Staff FTE:							
	TEACHERS		21.00	-	-	-	-
FTE Totals			21.00	-	-	-	-

Program: Junior R.O.T.C
 Program Budget Manager: John Keane
 Division: Superintendent
 Division Head: Michael Thomas

Program No.: 08910
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

- Goal 1 Demonstrate improvement of student achievement.
- Goal 3 Embrace a culture of constant innovation.
- Goal 4 Communicate and engage frequently with our customers.

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	FY15-16 Actual	FY16-17 Actual	FY17-18		FY18-19 Adopted
					Mid-Year Budget	Change	
011020	REGULAR EMPLOYEES	TEACHER	538,175	643,364	616,245	31,909	648,154
020020	EMPLOYEE BENEFITS	TEACHER	119,074	140,508	149,560	8,187	157,747
061000	SUPPLIES		10,026	5,830	4,630	(30)	4,600
Total Expenditures			667,275	789,702	770,435	40,066	810,501
Staff FIE:							
	TEACHERS		7.00	7.00	7.00	-	7.00
FIE Totals			7.00	7.00	7.00	-	7.00

Program:	Challenger Learning Center	Program No.:	13450
Program Budget Manager:	Darian Founds	Date:	June 13, 2018
Division:	Instruction, Curriculum and Student Services		
Division Head:	David Engstrom		

Program Description:

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

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.
 Goal 3 Embrace a culture of constant innovation.

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 program.
- This budget remains steady for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18		FY18-19 Adopted
					Mid-Year Budget	Change	
039000	PROFESSIONAL/CONSULTANT SERVICES		40,000	40,000	40,000	-	40,000
050000	OTHER PURCHASED SERVICES		46,375	44,225	43,000	-	43,000
Total Expenditures			86,375	84,225	83,000	-	83,000

Program:	Special Education	Program No.:	17000
Program Budget Manager:	Dr. Geralynn Olvey	Date:	June 13, 2018
Division:	Instruction, Curriculum and Student Services		
Division Head:	David Engstrom		

Program Description:

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

Alignment with District Business Plan Goals:

- Goal 1 Demonstrate improvement of student achievement.
- Goal 3 Embrace a culture of constant innovation.
- Goal 4 Communicate and engage frequently with our customers.

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.
- The dues and fees budget projection was high for FY16/17 and subsequently reduced for FY17/18.
- Account 096000 was created in order to properly account for the reimbursement portion of the School to Work Alliance Program (SWAP).
- 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.
- Other than funds redistribution, this budget remains steady for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011020	REGULAR EMPLOYEES	TEACHER	5,830,114	5,821,120	5,816,322	1,214,389	7,030,711
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	4,317,289	4,152,417	5,755,229	(459,574)	5,295,655
012020	TEMP. EMPLOYEES	TEACHER	12,973	46,487	28,900	-	28,900
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	1,680	2,947	10,000	-	10,000
015020	SUPPLEMENTAL PAY	TEACHER	106,416	138,938	110,000	-	110,000
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	10,635	10,624	10,000	-	10,000
020020	EMPLOYEE BENEFITS	TEACHER	1,742,818	1,787,536	1,858,447	387,696	2,246,143
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	1,904,130	1,884,753	2,471,274	(152,367)	2,318,907
039000	PROFESSIONAL/CONSULTANT SERVICES		73,685	132,424	167,802	51,172	218,974
043000	INSTRUCTIONAL EQUIPMENT MAINT.		11	262	1,136	(1,136)	-
050000	OTHER PURCHASED SERVICES		1,886	1,589	1,300	1,136	2,436
055000	PRINTING		7,494	5,877	6,000	-	6,000
056400	TUITION TO PRIVATE SOURCES		-	-	24,505	(24,505)	-
056500	TUITION TO OTHER AGENCIES		-	7,629	10,400	74,505	84,905
058300	MILEAGE REIMBURSEMENT		11,177	11,241	19,838	-	19,838
061000	INSTRUCTIONAL SUPPLIES		42,565	41,373	49,400	-	49,400
065000	ELECTRONIC MEDIA		87,187	82,944	85,000	-	85,000
073500	NON-CAPITAL EQUIPMENT		8,133	12,915	3,000	-	3,000
081000	DUES & FEES		-	27,492	25,500	-	25,500
096000	SCHOOL TO WORK ALLIANCE PROGRAM		113,813	172,684	166,800	-	166,800
Total Expenditures			14,272,005	14,341,252	16,620,853	1,091,316	17,712,169
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		258.00	249.00	238.30	-	238.30
	TEACHERS		103.80	113.50	115.33	7.00	122.33
FTE Totals			361.80	362.50	353.63	7.00	360.63

Program:	Work Study	Program No.	17050
Program Budget Manager:	Dr. Geralynn Olvey	Date:	June 13, 2018
Division:	Instruction, Curriculum and Student Services		
Division Head:	David Engstrom		

Program Description:

This program funds the tutors of homebound students.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.
 Goal 4 Communicate and engage frequently with our customers.

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.
- The budget is expected to remain steady for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18		FY18-19 Adopted
					Mid-Year Budget	Change	
012020	TEMP. EMPLOYEES	TEACHER	343	-	11,000	-	11,000
015020	SUPPLEMENTAL PAY	TEACHER (TUTORS)	16,776	14,411	12,000	-	12,000
020020	EMPLOYEE BENEFITS	TEACHER	3,345	2,820	4,910	58	4,968
Total Expenditures			20,464	17,231	27,910	58	27,968

Program:	Speech Pathologists	Program No.:	17710
Program Budget Manager:	Dr. GERALYNN OLVEY	Date:	June 13, 2018
Division:	Instruction, Curriculum and Student Services		
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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.
 Goal 4 Communicate and engage frequently with our customers.

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	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
011020	REGULAR EMPLOYEES	TEACHER	1,488,196	1,433,790	1,590,515	417,431	2,007,946
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	149,395	63,930	71,853	(228)	71,625
020020	EMPLOYEE BENEFITS	TEACHER	410,761	401,269	472,041	155,764	627,805
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	51,783	18,449	20,587	(314)	20,273
039000	PROFESSIONAL/CONSULTANT SERVICES		204,828	429,536	242,821	-	242,821
058300	MILEAGE REIMBURSEMENT		1,015	834	1,969	-	1,969
Total Expenditures			2,305,977	2,347,808	2,399,786	572,653	2,972,439
Staff FIE:							
	EDUCATION SUPPORT PROFESSIONALS		6.16	1.76	1.76	0.01	1.77
	TEACHERS		26.60	26.90	25.41	4.99	30.40
FIE Totals			32.76	28.66	27.17	5.00	32.17

Program:	Special Education – Early Childhood	Program No.:	17910
Program Budget Manager:	Dr. Geralynn Olvey	Date:	June 13, 2018
Division:	Instruction, Curriculum and Student Services		
Division Head:	David Engstrom		

Program Description:

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

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.
 Goal 4 Communicate and engage frequently with our customers.

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.
- This budget remains steady for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
011020	REGULAR EMPLOYEES	TEACHER	147,569	190,220	402,381	(16,108)	386,273
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	380,751	389,302	429,328	45,818	475,146
015020	SUPPLEMENTAL PAY	TEACHER	19,800	25,165	22,980	-	22,980
020020	EMPLOYEE BENEFITS	TEACHER	52,036	65,662	140,193	2,408	142,601
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	207,173	191,277	189,783	6,654	196,437
039000	PROFESSIONAL/CONSULTANT SERVICES		2,582	2,675	4,000	-	4,000
055000	PRINTING		660	728	1,000	-	1,000
056400	TUITION TO PRIVATE SOURCES		78,442	78,434	80,852	-	80,852
058000	TRAVEL & REGISTRATION		-	-	-	-	-
058300	MILEAGE REIMBURSEMENT		6,873	6,316	6,295	-	6,295
061000	INSTRUCTIONAL SUPPLIES		4,632	4,367	7,180	-	7,180
064500	ELECTRONIC MEDIA		1,990	1,990	-	-	-
Total Expenditures			902,507	956,136	1,283,992	38,772	1,322,764

Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	23.20	23.20	19.51	1.55	21.06
TEACHERS	3.00	3.00	6.00	1.00	7.00

FTE Totals	26.20	26.20	25.51	2.55	28.06
-------------------	--------------	--------------	--------------	-------------	--------------

Program:	Special Education Transition	Program No.:	17990
Program Budget Manager:	Dr. GERALYNN OLVEY	Date:	June 13, 2018
Division:	Instruction, Curriculum and Student Services		
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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.
 Goal 4 Communicate and engage frequently with our customers.

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.
- A general supplies budget was re-established for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
011020	REGULAR EMPLOYEES	TEACHER	36,736	42,687	145,301	24,420	169,721
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	156,703	102,060	100,908	2,031	102,939
020020	EMPLOYEE BENEFITS	TEACHER	7,230	17,703	56,352	(2,389)	53,963
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	59,502	34,750	34,261	(2,831)	31,430
050000	OTHER PURCHASED SERVICES		79,159	26,847	175,000	(165,000)	10,000
053100	TELEPHONE/FAX		-	-	2,000	-	2,000
056500	TUITION TO OTHER AGENCIES		-	-	-	60,000	60,000
058300	MILEAGE REIMBURSEMENT		5,236	3,896	5,672	(2,172)	3,500
061000	GENERAL SUPPLIES		-	2,026	-	6,000	6,000
Total Expenditures			344,565	229,969	519,494	(79,941)	439,553
Staff FIE:							
	EDUCATION SUPPORT PROFESSIONALS		6.00	4.00	3.00	-	3.00
	TEACHERS		1.00	1.00	3.00	-	3.00
FIE Totals			7.00	5.00	6.00	-	6.00

Program: Athletics/Sports
 Program Budget Manager: Christopher Noll
 Division: Superintendent
 Division Head: Michael Thomas

Program No.: 18000
 Date: June 13, 2018

Program Description:

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

Alignment with District Business Plan Goals:

Goal 3 Embrace a culture of constant innovation.
 Goal 4 Communicate and engage frequently with our customers

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).
- The expenditure budget remains steady apart from redistribution of funds.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
012020	TEMP. EMPLOYEES	TEACHER	18,429	17,645	5,000	-	5,000
015020	SUPPLEMENTAL PAY	TEACHER	977,879	961,841	948,993	-	948,993
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	110,874	150,281	104,024	-	104,024
020020	EMPLOYEE BENEFITS	TEACHER	194,761	197,698	203,677	2,386	206,063
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	21,786	21,314	22,209	260	22,469
021620	WORKERS COMP INSURANCE		19,438	55,588	49,569	(38,496)	11,073
039000	PROFESSIONAL/CONSULTANT SERVICES		129,488	157,274	141,645	2,500	144,145
043000	REPAIRS & MAINTENANCE		10,693	1,415	2,000	6,000	8,000
050000	OTHER PURCH SVCS		203,062	186,242	35,000	1,000	36,000
058300	MILEAGE REIMBURSEMENT		209	-	-	-	-
052000	INSURANCE		12,253	14,908	7,537	5,345	12,882
055000	PRINTING		1,017	1,034	800	-	800
061000	GENERAL INSTRUCTIONAL SUPPLIES		99,377	76,584	327,542	(13,250)	314,292
073000	CAPITAL EQUIPMENT		10,367	14,904	15,020	4,980	20,000
073500	NON-CAPITAL EQUIPMENT		48,976	59,198	16,230	31,921	48,151
Total Expenditures			1,858,608	1,915,924	1,879,246	2,646	1,881,892
Staff FTE:							
	NON-TEACHER PROFESSIONALS		4.00	4.00	-	-	-
FTE Totals			4.00	4.00	-	-	-

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

Program No.: 21110
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.
 Goal 4 Communicate and engage frequently with our customers.

Explanation for Use of Funds and Significant Changes:

- This program also has oversight of the Expelled Student program (009EX) instructional operations.
- There are no other significant changes to this program’s expenditure budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011010	REGULAR EMPLOYEES	ADMINISTRATOR	94,221	94,221	102,430	3,584	106,014
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	51,887	78,245	84,973	3,065	88,038
011050	REGULAR EMPLOYEES	CLERICAL.	86,066	90,965	102,465	3,138	105,603
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	22,381	22,636	22,265	797	23,062
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	10,080	27,750	30,515	863	31,378
020050	EMPLOYEE BENEFITS	CLERICAL.	33,096	34,624	38,785	1,164	39,949
033100	LEGAL SERVICES		41,948	58,655	92,775	-	92,775
039000	PROFESSIONAL/CONSULTANT SERVICES		551	1,521	2,200	1,500	3,700
043100	COPIER MAINTENANCE		884	1,105	2,000	(1,000)	1,000
050000	OTHER PURCHASED SERVICES		1,689	2,747	2,000	1,000	3,000
053300	POSTAGE		571	383	-	-	-
053500	COURIER SERVICES		5,641	8,249	7,883	-	7,883
055000	PRINTING		660	398	3,000	(1,000)	2,000
058000	TRAVEL & REGISTRATION		916	160	1,500	-	1,500
058300	MILEAGE REIMBURSEMENT		399	412	1,744	(500)	1,244
061000	GENERAL SUPPLIES		1,403	1,660	1,781	-	1,781
073500	NON-CAPITAL EQUIPMENT		-	1,853	675	-	675

Total Expenditures	352,394	425,583	496,991	12,611	509,602
---------------------------	----------------	----------------	----------------	---------------	----------------

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 Budget Manager: Dr. GERALYNN OLVEY
 Division: Instruction, Curriculum and Student Services
 Division Head: David Engstrom

Program No.: 21130
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

- Goal 1 Demonstrate improvement of student achievement.
- Goal 4 Communicate and engage frequently with our customers.
- Goal 5 Provide a safe learning and working environment.

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.
- This program’s expenditure budget remains stable for FY18/19.

Acct #	Object	Job Class	FY15-16	FY16-17	FY17-18	Change	FY18-19 Adopted
			Actual	Actual	Mid-Year Budget		
011020	REGULAR EMPLOYEES	TEACHER	1,264,460	1,188,675	1,337,851	67,870	1,405,721
015020	SUPPLEMENTAL PAY	TEACHER	9,699	6,956	7,000	(15)	6,985
020020	EMPLOYEE BENEFITS	TEACHER	343,055	328,889	424,511	10,163	434,674
058300	MILEAGE REIMB.		331	392	785	15	800
Total Expenditures			1,617,545	1,524,912	1,770,147	78,033	1,848,180
Staff FIE:							
	TEACHERS		20.00	23.40	22.30	-	22.30
FIE Totals			20.00	23.40	22.30	-	22.30

Program: Pupil Accounting Services
 Program Budget Manager: Janeen Demi-Smith
 Division: Information Technology
 Division Head: John McCarron

Program No.: 21140
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 7 Demonstrate fiscal prudence and financial responsibility.

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. This line item was increased through an allocation from program 22140.
- No significant changes to this budget are anticipated for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	82,528	82,528	89,675	3,182	92,857
011050	REGULAR EMPLOYEES	CLERICAL.	30,564	32,332	38,626	(626)	38,000
015050	SUPPLEMENTAL PAY	CLERICAL.	7,351	7,570	7,400	500	7,900
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	27,777	28,306	31,321	884	32,205
020050	EMPLOYEE BENEFITS	CLERICAL.	18,765	19,474	17,445	193	17,638
055000	PRINTING		2,137	1,857	1,890	-	1,890
058000	TRAVEL & REGISTRATION		-	198	200	-	200
058300	MILEAGE REIMBURSEMENT		41	228	244	200	444
Total Expenditures			169,163	172,493	186,801	4,333	191,134

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 Budget Manager: Katherine Ritchie
 Division: Personnel Support Services
 Division Head: TBD

Program No.: 21150
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 4 Communicate and engage frequently with our customers.
 Goal 6 Demonstrate operational efficiencies.
 Goal 7 Demonstrate fiscal prudence and financial responsibility.

Explanation for Use of Funds and Significant Changes:

- These funds support two staff positions (2.0 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.
- There are no other significant changes to the expenditure budget for this program for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	92,469	92,469	100,478	3,565	104,043
011050	REGULAR EMPLOYEES	CLERICAL.	45,448	45,924	51,717	1,584	53,301
012050	TEMP. EMPLOYEES	CLERICAL.	15,348	13,260	21,000	-	21,000
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	29,944	30,532	33,886	973	34,859
020050	EMPLOYEE BENEFITS	CLERICAL.	16,376	16,473	19,977	578	20,555
039000	PROFESSIONAL/CONSULTANT SERVICES		4,950	3,761	7,073	-	7,073
050000	OTHER PURCHASED SERVICES		408	67	200	-	200
053300	POSTAGE		736	1,067	1,142	-	1,142
055000	PRINTING		2,057	2,145	2,477	-	2,477
058000	TRAVEL & REGISTRATION		221	546	818	-	818
061000	GENERAL SUPPLIES		4,141	5,960	4,500	-	4,500
073500	NON-CAPITAL EQUIPMENT		-	-	460	-	460
081000	DUES & FEES		325	-	600	-	600
Total Expenditures			212,422	212,203	244,328	6,700	251,028
Staff FTE:							
	NON-TEACHER PROFESSIONALS		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
FIE Totals			2.00	2.00	2.00	-	2.00

Program: Dropout Prevention Services
 Program Budget Manager: John Keane
 Division: Superintendent
 Division Head: Michael Thomas

Program No.: 21180
 Date: June 13, 2018

Program Description:

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

Alignment with District Business Plan Goals:

Goal 1 Demonstrate Increased Student Achievement
 Goal 4 Communicate and engage frequently with our customers.

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	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
011020	REGULAR EMPLOYEES	TEACHER	435,939	407,009	371,161	95,262	466,423
020020	EMPLOYEE BENEFITS	TEACHER	123,245	121,286	104,264	27,104	131,368
Total Expenditures			559,184	528,295	475,425	122,366	597,791
Staff FIE:							
	TEACHERS		7.00	7.00	7.00	-	7.00
FTE Totals			7.00	7.00	7.00	-	7.00

Program: Community Liaisons
 Program Budget Manager: TBD
 Division: Personnel Support Services
 Division Head: TBD

Program No.: 21190
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

- Goal 1 Demonstrate improvement of student achievement
- Goal 2 Demonstrate a high-performing team
- Goal 3 Embrace a culture of constant innovation
- Goal 4 Communicate and engage frequently with our customers
- Goal 5 Provide a safe learning and working environment
- Goal 6 Demonstrate operational efficiencies
- Goal 7 Demonstrate fiscal prudence and financial responsibility

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	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	248,814	245,129	409,767	6,828	416,595
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	114,420	110,635	179,875	20	179,895
058300	MILEAGE REIMBURSEMENT		3,620	3,087	4,095	-	4,095
Total Expenditures			366,854	358,852	593,737	6,848	600,585
Staff FTE:							
	EDUCATION SUPPORT	PROFESSIONALS	11.38	10.88	14.28	(0.40)	13.88
FTE Totals			11.38	10.88	14.28	(0.40)	13.88

Program: Counseling Services
 Program Budget Manager: Cory Notestine
 Division: Superintendent
 Division Head: Michael Thomas

Program No.: 21220
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

- Goal 1 Demonstrate improvement of student achievement.
- Goal 3 Embrace a culture of constant innovation.
- Goal 4 Communicate and engage frequently with our customers.

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 have been added for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011010	REGULAR EMPLOYEES	ADMIN	-	-	80,000	3,626	83,626
011020	REGULAR EMPLOYEES	TEACHER	2,847,312	2,831,558	3,064,012	2,517,260	5,581,272
011030	REGULAR EMPLOYEES	NON-TEACHER PROF	714,910	735,226	813,312	119,184	932,496
015020	SUPPLEMENTAL PAY	TEACHER	-	-	-	7,200	7,200
020010	EMPLOYEE BENEFITS	ADMIN	-	-	20,000	5,412	25,412
020020	EMPLOYEE BENEFITS	TEACHER	846,133	854,881	958,423	782,170	1,740,593
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF	223,945	221,175	249,492	43,401	292,893
029030	MILEAGE ALLOWANCE	NON-TEACHER PROF	4,860	4,365	4,320	-	4,320
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	-	15,000	15,000
055000	PRINTING		-	-	-	5,000	5,000
058000	TRAVEL & REGISTRATION		-	-	-	15,000	15,000
058300	MILEAGE REIMBURSEMENT		-	-	-	1,255	1,255
061000	GENERAL SUPPLIES		8,437	8,910	1,644	17,045	18,689
Total Expenditures			4,645,596	4,656,115	5,191,203	3,531,553	8,722,756

Staff FTE:

ADMINISTRATORS	-	-	1.00	-	1.00
NON-TEACHER PROFESSIONALS	10.00	10.00	10.00	-	10.00
EDUCATION SUPPORT PROFESSIONALS	-	-	1.00	(1.00)	-
TEACHERS	52.60	47.50	53.50	19.60	73.10

FTE Totals	62.60	57.50	65.50	18.60	84.10
-------------------	--------------	--------------	--------------	--------------	--------------

Program: Pupil Scheduling Services
 Program Budget Manager: John Keane
 Division: Superintendent
 Division Head: Michael Thomas

Program No.: 21260
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.

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	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011020	REGULAR EMPLOYEES	TEACHER	213,924	127,527	181,029	9,373	190,402
020020	EMPLOYEE BENEFITS	TEACHER	68,970	53,374	67,675	2,912	70,587
Total Expenditures			282,893	180,901	248,704	12,285	260,989
Staff FIE:							
	TEACHERS		3.00	3.00	3.00	-	3.00
FTE Totals			3.00	3.00	3.00	-	3.00

Program: Nursing Services
 Program Budget Manager: Dr. GERALYNN OLVEY
 Division: Instruction, Curriculum and Student Services
 Division Head: David Engstrom

Program No.: 21340
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.
 Goal 4 Communicate and engage frequently with our customers.

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	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
011020	REGULAR EMPLOYEES	TEACHER	610,216	654,286	644,361	110,092	754,453
015020	SUPPLEMENTAL PAY	TEACHER	423	367	795	-	795
020020	EMPLOYEE BENEFITS	TEACHER	167,439	178,642	207,197	(1,129)	206,068
055000	PRINTING		10	22	-	-	-
058300	MILEAGE REIMBURSEMENT		878	803	1,500	-	1,500
061000	GENERAL SUPPLIES		-	70	-	-	-
Total Expenditures			778,965	834,189	853,853	108,963	962,816
Staff FIE:							
	TEACHERS		12.50	12.50	12.35	1.25	13.60
FIE Totals			12.50	12.50	12.35	1.25	13.60

Program: Medicaid
 Program Budget Manager: Dr. GERALYNN OLVEY
 Division: Instruction, Curriculum and Student Services
 Division Head: David Engstrom

Program No.: 21390
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement in student achievement.
 Goal 4 Communicate and engage frequently with our customers.
 Goal 5 Provide a safe learning and working environment.

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	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	39,940	44,859	48,744	1,729	50,473
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	63,627	60,620	72,632	3,365	75,997
012040	TEMP EMPLOYEES	PARAPROFESSIONALS	240,792	378,159	300,000	100,000	400,000
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	7,935	9,137	10,643	384	11,027
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	83,827	111,860	108,975	23,685	132,660
039000	PROFESSIONAL/CONSULTANT SERVICES		27,425	41,289	50,000	30,000	80,000
050000	OTHER PURCHASED SERVICES		8,759	18,865	10,000	-	10,000
053300	POSTAGE		-	36	1,000	(700)	300
055000	PRINTING		92	1,752	2,000	(1,000)	1,000
058000	TRAVEL & REGISTRATION		4,795	2,654	7,000	(5,000)	2,000
058300	MILEAGE REIMBURSEMENT		284	168	500	-	500
061000	GENERAL SUPPLIES		23,993	21,340	100,000	(50,000)	50,000
073500	NON-CAPITAL EQUIPMENT		40,947	271,316	1,000	-	1,000
081000	DUES & FEES		3,849	6,246	5,000	2,000	7,000
084000	CONTINGENCY		-	-	381,283	(75,300)	305,983
Total Expenditures			546,264	968,299	1,098,777	29,163	1,127,940
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: Dr. GERALYNN OLVEY
 Division: Instruction, Curriculum and Student Services Date: June 13, 2018
 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.

Alignment with District Business Plan Goals:

- Goal 1 Demonstrate improvement in student achievement.
- Goal 4 Communicate and engage frequently with our customers.
- Goal 5 Provide a safe learning and working environment.

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.
- This budget remains stable for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011020	REGULAR EMPLOYEES	TEACHER	866,641	866,256	913,256	305,286	1,218,542
015020	SUPPLEMENTAL PAY	TEACHER	1,861	1,552	2,500	-	2,500
020020	EMPLOYEE BENEFITS	TEACHER	274,105	293,804	311,302	108,459	419,761
058300	MILEAGE REIMBURSEMENT		2,991	2,113	2,808	-	2,808
061000	GENERAL SUPPLIES		-	12,076	16,300	-	16,300
Total Expenditures			1,145,598	1,175,801	1,246,166	413,745	1,659,911
Staff FTE:							
	TEACHERS		15.75	15.45	13.15	4.25	17.40
FTE Totals			15.75	15.45	13.15	4.25	17.40

Program: Audiology Services
 Program Budget Manager: Dr. GERALYNN OLVEY
 Division: Instruction, Curriculum and Student Services
 Division Head: David Engstrom

Program No.: 21500
 Date: June 13, 2018

Program Description:

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

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.
 Goal 4 Communicate and engage frequently with our customers.

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.
- There are no significant changes to this program budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011020	REGULAR EMPLOYEES	TEACHER	165,056	134,344	174,656	(20,314)	154,342
020020	EMPLOYEE BENEFITS	TEACHER	39,936	33,998	43,314	(4,881)	38,433
043000	REPAIRS & MAINTENANCE		4,945	3,120	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		1,170	1,100	1,117	-	1,117
Total Expenditures			211,107	172,561	221,087	(25,195)	195,892
Staff FTE:							
	TEACHERS		2.40	2.40	2.00	-	2.00
FTE Totals			2.40	2.40	2.00	-	2.00

Program: Occupational and Physical Therapy Services Program No.: 21600
 Program Budget Manager: Dr. GERALYNN OLVEY
 Division: Instruction, Curriculum and Student Services Date: June 13, 2018
 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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.
 Goal 4 Communicate and engage frequently with our customers.

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.
- This budget sees no significant changes in the expenditure budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
011020	REGULAR EMPLOYEES	TEACHER	397,498	394,755	500,116	33,102	533,218
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	26,022	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	125,587	128,296	162,701	9,225	171,926
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	9,514	(20)	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		19,125	51,595	-	-	-
058300	MILEAGE REIMBURSEMENT		3,970	2,706	3,864	136	4,000
061000	GENERAL SUPPLIES		-	976	1,000	(136)	864
Total Expenditures			581,716	578,308	667,681	42,327	710,008
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		1.60	-	-	-	-
	TEACHERS		7.20	8.00	6.60	1.40	8.00
FTE Totals			8.80	8.00	6.60	1.40	8.00

Program: Behavior Intervention
 Program Budget Manager: Dr. GERALYNN OLVEY
 Division: Instruction, Curriculum and Student Services
 Division Head: David Engstrom

Program No.: 21700
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.
 Goal 4 Communicate and engage frequently with our customers.

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	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011020	REGULAR EMPLOYEES	TEACHER	212,713	163,745	227,498	22,857	250,355
020020	EMPLOYEE BENEFITS	TEACHER	59,339	53,741	77,740	5,225	82,965
058300	MILEAGE REIMBURSEMENT		1,376	2,377	1,148	-	1,148
Total Expenditures			273,429	219,864	306,386	28,082	334,468
Staff FTE:							
	TEACHERS		4.00	4.00	4.00	-	4.00
FTE Totals			4.00	4.00	4.00	-	4.00

Program: Student Achievement Accountability
 Program Budget Manager: John Keane
 Division: Superintendent
 Division Head: Michael Thomas

Program No. 22110
 Date: June 13, 2018

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 Assistant Superintendent of Curriculum, Instruction and Student Services also provides leadership as needed for these services with assistance from the executive directors of school leadership. Clerical support is provided as necessary.

Alignment with District Business Plan Goals:

- Goal 1 Demonstrate improvement of student achievement.
- Goal 2 Demonstrate a high performing team.
- Goal 3: Embrace a Culture of Constant Innovation

Explanation for Use of Funds and Significant Changes:

- The program’s expenditure budget and FTE remain steady for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	456,743	429,729	466,161	16,542	482,703
011050	REGULAR EMPLOYEES	CLERICAL.	68,782	72,624	84,894	2,601	87,495
013050	OVERTIME	CLERICAL.	-	-	3,790	-	3,790
015050	SUPPLEMENTAL PAY	CLERICAL.	-	-	300	-	300
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	134,872	131,529	146,775	4,359	151,134
020050	EMPLOYEE BENEFITS	CLERICAL.	17,860	18,893	23,836	837	24,673
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	12,720	12,720	12,720	-	12,720
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	1,600	-	1,600
043100	COPIER MAINTENANCE		-	-	4,962	-	4,962
050000	OTHER PURCHASED SERVICES		2,815	2,172	2,000	-	2,000
055000	PRINTING		2,249	5,232	7,000	-	7,000
058000	TRAVEL & REGISTRATION		8,435	11,400	4,000	-	4,000
058300	MILEAGE		112	-	2,095	-	2,095
061000	GENERAL SUPPLIES		13,760	11,189	20,000	-	20,000
073500	NON-CAPITAL EQUIPMENT		-	2,950	3,600	-	3,600
Total Expenditures			718,348	698,437	783,733	24,339	808,072
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: Instruction, Curriculum and Student Services Date: June 13, 2018
 Division Head: David Engstrom

Program Description:

The Multi-Tier Support System (MTSS) program was originally implemented as Response to Interventions or Rtl 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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.
 Goal 3 Embrace a culture of constant innovation.

Explanation for Use of Funds and Significant Changes:

- Program includes technical training and implementation as well as assessment.
- Other than redistribution of existing resources, this budget is steady for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011010	REGULAR EMPLOYEES	ADMINISTRATOR	-	-	-	1,294	1,294
012020	TEMP. EMPLOYEES	TEACHER	-	-	29,000	-	29,000
012050	TEMP. EMPLOYEES	CLERICAL.	-	-	10,000	-	10,000
015020	SUPPLEMENTAL PAY	TEACHER	137,191	141,199	215,430	-	215,430
020020	EMPLOYEE BENEFITS	TEACHER	26,874	28,540	52,185	612	52,797
020050	EMPLOYEE BENEFITS	CLERICAL.	-	-	2,135	25	2,160
039000	PROFESSIONAL/CONSULTANT SERVICES		-	2,500	-	-	-
050000	OTHER PURCHASED SERVICES		142,191	145,038	320,000	-	320,000
055000	PRINTING		5	-	1,000	-	1,000
058000	TRAVEL & REGISTRATION		-	-	1,500	1,500	3,000
058300	MILEAGE		-	-	500	-	500
061000	GENERAL SUPPLIES		-	-	-	500	500
064200	TEXTBOOKS		1,736	29,515	2,000	(2,000)	-
073400	TECHNOLOGY EQUIPMENT		-	137,783	-	-	-
Total Expenditures			307,996	484,576	633,750	1,931	635,681

Program: Curriculum Alignment Program No.: 22120
 Program Budget Manager: David Engstrom
 Division: Instruction, Curriculum and Student Services Date: June 13, 2018
 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.

Alignment with District Business Plan:

Goal 1 Demonstrate improvement of student achievement.
 Goal 2 Demonstrate a high performing team.
 Goal 6 Demonstrate operational efficiencies.

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.
- There are no significant changes to this program expenditure budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011010	REGULAR EMPLOYEES	ADMINISTRATOR	140,498	133,835	126,040	8,288	134,328
011020	REGULAR EMPLOYEES	TEACHER	43,594	54,537	45,210	2,340	47,550
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	433,437	432,061	476,052	11,783	487,835
011050	REGULAR EMPLOYEES	CLERICAL.	68,660	71,593	84,022	2,573	86,595
012020	TEMP. EMPLOYEES	TEACHER	10,764	5,076	37,978	-	37,978
012050	TEMP. EMPLOYEES	CLERICAL.	3,821	-	3,250	(250)	3,000
013050	OVERTIME	CLERICAL.	-	-	3,250	(250)	3,000
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	2,796	-	4,000	4,000
015020	SUPPLEMENTAL PAY	TEACHER	55,189	27,122	82,375	(2,000)	80,375
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	5,532	13,077	20,000	3,000	23,000
015050	SUPPLEMENTAL PAY	CLERICAL.	371	1,647	-	500	500
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	41,124	39,956	39,225	1,654	40,879
020020	EMPLOYEE BENEFITS	TEACHER	33,104	23,817	31,886	8,660	40,546
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	108,967	112,725	132,100	12,270	144,370
020050	EMPLOYEE BENEFITS	CLERICAL.	18,580	18,150	23,638	827	24,465
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	4,200	4,200	4,200	-	4,200
039000	PROFESSIONAL/CONSULTANT SERVICES		3,350	8,161	2,000	-	2,000
043000	REPAIRS & MAINTENANCE		-	-	1,000	-	1,000
050000	OTHER PURCHASED SERVICES		21,977	3,993	10,000	-	10,000
055000	PRINTING		26,160	13,784	25,000	-	25,000
058000	TRAVEL & REGISTRATION		15,348	12,213	25,000	183	25,183
058300	MILEAGE REIMB.		5,051	5,378	5,000	(1,000)	4,000
061000	GENERAL SUPPLIES		4,541	8,992	35,000	-	35,000
073400	TECHNOLOGY EQUIPMENT		-	24,016	2,920	80	3,000
073500	NON-CAPITAL EQUIPMENT		87,856	405	3,920	(920)	3,000
081000	DUES		2,018	1,561	1,343	-	3,000
Total Expenditures			1,134,142	1,019,095	1,220,409	51,738	1,273,804
Staff FTE:							
ADMINISTRATORS			1.15	1.15	1.00	-	1.00
NON-TEACHER PROFESSIONALS			5.50	5.50	5.65	-	5.65
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	-	9.85

Program:	Science Kit Refurbishment	Program No.:	2212Y
Program Budget Manager:	Darian Founds	Date:	June 13, 2018
Division:	Instruction, Curriculum and Student Services		
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.

Alignment with District Business Plan Goals:

- Goal 1 Demonstrate improvement of student achievement
- Goal 6 Demonstrate operational efficiencies
- Goal 7 Demonstrate fiscal prudence and financial responsibility

Explanation for Use of Funds and Significant Changes:

- Funding for two full time staff that pick up supplies, order materials, refurbish, and deliver science kits to the elementary schools, three times per year. Because of the volume of kits serviced, temporary help is necessary when and where applicable.
- One-time budget carryover in general supplies allowed in previous year will not be funded in FY18/19.
- Resources are used to refurbish and upgrade materials and supplies for the science kits. This budget remains steady for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18		FY18-19 Adopted
					Mid-Year Budget	Change	
011050	REGULAR EMPLOYEES	CLERICAL.	88,991	64,597	73,189	2,242	75,431
012050	TEMP. EMPLOYEES	CLERICAL.	2,555	14,199	21,280	-	21,280
020050	EMPLOYEE BENEFITS	CLERICAL.	31,349	31,984	36,746	952	37,698
061000	GEN. INSTRUCT. SUPPLIES		66,816	65,585	148,979	(55,979)	93,000
Total Expenditures			189,711	176,365	280,194	(52,785)	227,409
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		3.00	2.00	2.00	-	2.00
FIE Totals			3.00	2.00	2.00	-	2.00

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

Program No.: 22130
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals

Goal 1 Demonstrate improvement of student achievement
 Goal 2 Demonstrate a high performing team.

Explanation for Use of Funds and Significant Changes:

- Salary and benefits are adjusted to reflect FY17/18 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.
- A one-time increase to general supplies will fund security upgrades to this program's site.
- This budget remains steady for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011020	REGULAR EMPLOYEES	TEACHER	121,473	121,541	133,012	88,222	221,234
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	98,128	69,514	91,006	3,229	94,235
011050	REGULAR EMPLOYEES	CLERICAL.	68,724	69,412	78,178	2,394	80,572
012020	TEMP. EMPLOYEES	TEACHER	42,400	54,671	122,100	(23,000)	99,100
013050	OVERTIME	CLERICAL.	-	-	500	-	500
013060	OVERTIME	CRAFTS	2,262	1,492	1,000	-	1,000
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	-	-	3,000	3,000
015020	SUPPLEMENTAL PAY	TEACHER	128,018	157,754	245,805	-	245,805
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	360	2,942	2,000	-	2,000
020020	EMPLOYEE BENEFITS	TEACHER	68,957	78,870	119,580	19,347	138,927
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	29,784	22,431	24,234	803	25,037
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	74	585	427	5	432
020050	EMPLOYEE BENEFITS	CLERICAL.	22,228	22,780	25,820	833	26,653
020060	EMPLOYEE BENEFITS	CRAFTS	436	295	214	2	216
039000	PROFESSIONAL/CONSULTANT SERVICES		168,305	158,732	103,116	-	103,116
043100	COPIER MAINTENANCE		1,511	1,426	1,200	-	1,200
050000	OTHER PURCHASED SERVICES		40,809	30,098	74,884	-	74,884
055000	PRINTING		15,609	12,172	12,600	-	12,600
058000	TRAVEL & REGISTRATION		65,576	61,827	12,645	-	12,645
058300	MILEAGE REIMBURSEMENT		932	1,215	2,500	-	2,500
061000	GENERAL SUPPLIES		40,945	28,299	15,056	21,746	36,802
073500	NON-CAPITAL EQUIPMENT		87,347	23,055	4,700	-	4,700
Total Expenditures			1,003,878	919,111	1,070,577	116,581	1,187,158
Staff FTE:							
	TEACHERS		2.00	2.00	2.00	1.00	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	5.00	1.00	6.00

Program: Educational Data Support Services
 Program Budget Manager: Dr. Janeen Demi-Smith
 Division: Information Technology
 Division Head: John McCarron

Program No.: 22140
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement
 Goal 6 Demonstrate operational efficiencies.

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	FY15-16 Actual	FY16-17 Actual	FY17-18		FY18-19 Adopted
					Mid-Year Budget	Change	
011010	REGULAR EMPLOYEES	ADMINISTRATOR	113,737	113,738	123,408	4,565	127,973
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	346,828	349,748	380,220	13,307	393,527
011050	REGULAR EMPLOYEES	CLERICAL.	103,449	105,663	127,725	(7,650)	120,075
012020	TEMP. EMPLOYEES	TEACHER	1,432	4,008	5,571	-	5,571
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	-	-	480	-	480
012050	TEMP. EMPLOYEES	CLERICAL.	176	144	400	-	400
013050	OVERTIME	CLERICAL.	-	149	100	-	100
015020	SUPPLEMENTAL PAY	TEACHERS	1,270	1,405	2,000	-	2,000
015050	SUPPLEMENTAL PAY	CLERICAL.	-	302	350	-	350
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	34,841	34,633	38,870	1,195	40,065
020020	EMPLOYEE BENEFITS	TEACHERS	549	1,076	1,616	19	1,635
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	111,445	113,927	117,607	12,901	130,508
020050	EMPLOYEE BENEFITS	CLERICAL.	41,272	42,469	41,904	6,335	48,239
039000	PROFESSIONAL/CONSULTANT SERVICES		9,367	9,532	-	-	-
043000	EQUIPMENT REPAIR		88,292	88,292	117,000	(24,623)	92,377
043100	COPIER MAINTENANCE		2,027	1,380	2,500	-	2,500
050000	OTHER PURCHASED SERVICES		105,847	118,829	136,027	(96,417)	39,610
055000	PRINTING		2,690	4,861	10,000	-	10,000
058000	TRAVEL & REGISTRATION		11,344	7,480	6,010	1,100	7,110
058300	MILEAGE REIMBURSEMENT		2,916	3,256	3,193	-	3,193
061000	GENERAL SUPPLIES		7,254	6,210	17,855	(700)	17,155
065000	ELECTRONIC MEDIA SUPPLIES		4,408	4,206	4,500	3,000	7,500
073500	NON-CAPITAL EQUIPMENT		3,824	10,140	9,905	-	9,905
Total Expenditures			992,968	1,021,447	1,147,241	(86,968)	1,060,273
Staff FTE:							
	ADMINISTRATORS		1.00	1.00	1.00	-	1.00
	NON-TEACHER PROFESSIONALS		5.00	5.00	5.00	-	5.00
	EDUCATION SUPPORT PROFESSIONALS		3.00	3.00	3.00	-	3.00
FIE Totals			9.00	9.00	9.00	-	9.00

Program:	Achieve Team	Program No.:	22190
Program Budget Manager:	Jeremy Koselak	Date:	June 13, 2018
Division:	Instruction, Curriculum and Student Services		
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.

Alignment with District Business Plan:

Goal 1-Demonstrate improvement of student achievement
 Goal 2-Demonstrate a high performing team
 Goal 3-Embrace a culture of constant innovation

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 remains from the previous year.
- The 0.60 FTE non-teacher professional will be 1.0 FTE in FY18/19.
- Other than redistribution of existing funds, this budget remains steady for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011020	REGULAR EMPLOYEES	TEACHER	132,302	105,555	127,194	8,970	136,164
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	88,878	96,350	143,401	48,182	191,583
011050	REGULAR EMPLOYEES	CLERICAL.	7,430	6,569	17,832	2,568	20,400
015020	SUPPLEMENTAL PAY	TEACHER	23,573	29,153	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	39,780	36,438	40,470	2,148	42,618
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	21,815	23,841	53,328	9,771	63,099
020050	EMPLOYEE BENEFITS	CLERICAL.	1,558	1,365	3,807	599	4,406
050000	OTHER PURCHASED SERVICES		810	921	5,000	(3,800)	1,200
055000	PRINTING		340	1,381	3,000	(1,000)	2,000
058000	TRAVEL & REGISTRATION		-	-	5,000	4,000	9,000
058300	MILEAGE REIMBURSEMENT		-	420	2,500	(700)	1,800
061000	GENERAL SUPPLIES		1,090	3,169	8,500	1,500	10,000
064500	ELECTRONIC MEDIA SUPPLIES		27,237	-	-	-	-
084000	CONTINGENCY		-	-	1,000,000	-	1,000,000
Total Expenditures			344,812	305,164	1,410,032	72,238	1,482,270
Staff FTE:							
	NON-TEACHER PROFESSIONALS		1.00	1.00	1.60	0.40	2.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	0.50	-	0.50
	TEACHERS		2.00	2.00	2.00	-	2.00
FTE Totals			4.00	4.00	4.10	0.40	4.50

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

Program No.: 22210
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.
 Goal 2 Demonstrate a high performing team.

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.
- This budget remains steady for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011020	REGULAR EMPLOYEES	TEACHER	15,084	54,468	53,995	4,769	58,764
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	252,392	252,392	274,558	16,161	290,719
011050	REGULAR EMPLOYEES	CLERICAL.	124,668	138,699	155,082	55,949	211,031
011060	REGULAR EMPLOYEES	CRAFTS & TRADES	45,699	46,155	52,041	(52,041)	-
012020	TEMP. EMPLOYEES	TEACHER	9,518	-	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL.	1,977	1,054	2,000	-	2,000
013050	OVERTIME	CLERICAL.	2,281	2,773	1,000	-	1,000
015020	SUPPLEMENTAL PAY	TEACHER	33,880	36,544	37,000	(3,000)	34,000
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	-	-	5,000	5,000
015050	SUPPLEMENTAL PAY	CLERICAL.	4,117	5,223	4,225	3,000	7,225
020020	EMPLOYEE BENEFITS	TEACHER	14,455	27,405	28,942	758	29,700
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	70,079	71,667	80,668	1,101	81,769
020050	EMPLOYEE BENEFITS	CLERICAL.	48,346	44,061	49,941	22,971	72,912
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	18,096	18,481	20,609	(20,609)	-
043100	COPIER MAINTENANCE		312	391	1,000	-	1,000
061000	GENERAL SUPPLIES		3,954	2,914	4,553	-	4,553
073500	NON-CAPITAL EQUIPMENT		980	925	1,000	-	1,000
Total Expenditures			645,837	703,150	766,614	34,059	800,673
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 Budget Manager: Melissa Smead
 Division: Information Technology
 Division Head: John McCarron

Program No.: 22220
 Date: June 13, 2018

Program Description:

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

Alignment with District Business Plan Goals:

- Goal 1 Demonstrate improvement in student achievement.
- Goal 2 Demonstrate a high-performing team.
- Goal 3 Embrace a culture of constant innovation.

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.
- There are no other significant changes to the expenditure line items in this program budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011020	REGULAR EMPLOYEES	TEACHER	2,605,793	2,513,460	2,820,046	150,135	2,970,181
011040	REGULAR EMPLOYEES	PARAPROFESSIONAL	901,504	895,673	1,006,921	253	1,007,174
012020	TEMP. EMPLOYEES	TEACHER	-	-	4,000	-	4,000
015020	SUPPLEMENTAL PAY	TEACHER	84,420	90,411	86,093	-	86,093
020020	EMPLOYEE BENEFITS	TEACHER	813,298	817,061	919,672	62,877	982,549
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	364,049	368,427	407,040	263	407,303
050000	OTHER PURCHASED SERVICES		26,661	1,281	28,727	(1,250)	27,477
055000	PRINTING		8,348	10,842	8,160	1,000	9,160
058000	TRAVEL & REGISTRATION		15,283	8,704	12,006	-	12,006
058300	MILEAGE REIMBURSEMENT		1,022	1,015	1,200	-	1,200
061000	GENERAL SUPPLIES		2,033	3,830	3,830	-	3,830
064300	LIBRARY/MEDIA SUPPLIES		5,340	1,601	7,920	-	7,920
064500	ELECTRONIC MEDIA SUPPLIES		540	552	685	-	685
073500	NON-CAPITAL EQUIPMENT		63,772	4,941	4,000	-	4,000
081000	DUES		4,185	2,435	5,335	5,770	11,105
Total Expenditures			4,896,247	4,720,234	5,315,635	219,048	5,534,683
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		40.84	40.50	41.38	(0.88)	40.50
	TEACHERS		51.00	50.60	48.50	(0.50)	48.00
FTE Totals			91.84	91.10	89.88	(1.38)	88.50

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

Program No.: 22240
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

- Goal 1 Demonstrate improvement of student achievement.
- Goal 3 Embrace a culture of constant innovation.
- Goal 4 Communicate and engage frequently with our customers.

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.
- Expenditure line items in this program budget remain steady for FY17/18.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18		FY18-19 Adopted
					Mid-Year Budget	Change	
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	293,740	301,937	328,087	11,643	339,730
011060	REGULAR EMPLOYEES	CRAFTS & TRADES	48,457	48,928	55,134	1,689	56,823
012060	TEMP. EMPLOYEES	CRAFTS & TRADES	10,000	7,950	10,000	-	10,000
013060	OVERTIME	CRAFTS & TRADES	2,520	3,273	1,000	-	1,000
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	8,000	10,000	1,000	10,000	11,000
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	107,329	113,155	120,756	(5,904)	114,852
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	12,768	12,638	14,811	527	15,338
050000	OTHER PURCHASED SERVICES		9,431	16,045	12,900	-	12,900
058000	TRAVEL & REGISTRATION		1,130	454	402	-	402
058300	MILEAGE REIMBURSEMENT		1,294	1,406	1,500	-	1,500
061000	GENERAL SUPPLIES		26,848	4,847	9,205	-	9,205
073500	NON-CAPITAL EQUIPMENT		5,726	9,233	3,409	-	3,409
081000	DUES		-	-	2,100	-	2,100
Total Expenditures			527,245	529,866	560,304	17,955	578,259
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 Budget Manager: Dr. Geralynn Olvey
 Division: Instruction, Curriculum and Student Services
 Division Head: David Engstrom

Program No.: 22310
 Date: June 13, 2018

Program Description:

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

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement in student achievement.
 Goal 2 Demonstrate a high performing team.

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.
- Due to increases in legal activity, a permanent budget increase is approved for this program in FY18/19.
- This budget pays for the salaries and benefits for the special education administrative and supervisory staff.
- There were no other significant changes to the expenditure budgets of this program for FY18/19.

Acct #	Object	Job Class	FY15-16	FY16-17	FY17-18	Change	FY18-19
			Actual	Actual	Mid-Year Budget		Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	60,433	59,248	113,360	2,962	116,322
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	401,879	449,392	478,940	16,763	495,703
011050	REGULAR EMPLOYEES	CLERICAL.	111,927	97,846	130,659	(3,492)	127,167
012050	TEMP. EMPLOYEES	CLERICAL.	2,795	-	-	-	-
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	4,800	15,873	10,000	-	10,000
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	20,984	21,131	33,501	684	34,185
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	109,725	134,053	147,754	188	147,942
020050	EMPLOYEE BENEFITS	CLERICAL.	38,988	40,846	55,384	(12,658)	42,726
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	-	-	3,000	-	3,000
029030	MILEAGE ALLOWANCE	NON-TEACHER PROF.	1,440	1,960	4,560	-	4,560
033100	LEGAL SERVICES		290,953	240,820	80,000	50,000	130,000
043100	COPIER MAINTENANCE		2,095	2,829	2,400	-	2,400
050000	OTHER PURCHASED SERVICES		6,518	4,563	1,000	-	1,000
055000	PRINTING		-	-	-	500	500
058000	TRAVEL & REGISTRATION		8,252	9,483	2,000	-	2,000
058300	MILEAGE		3,019	4,219	3,328	-	3,328
061000	GENERAL SUPPLIES		9,230	12,908	7,000	-	7,000
073500	NON-CAPITAL EQUIPMENT		4,001	1,423	1,000	(500)	500
081000	DUES		27,842	355	400	-	400
Total Expenditures			1,104,881	1,096,949	1,074,286	54,447	1,128,733
Staff FTE:							
	ADMINISTRATORS		1.00	1.00	1.00	-	1.00
	NON-TEACHER PROFESSIONALS		4.95	5.95	5.95	-	5.95
	EDUCATION SUPPORT PROFESSIONALS		3.60	3.60	3.60	-	3.60
FTE Totals			9.55	10.55	10.55	-	10.55

Program: Supervision of Career and Technical Education Programs Program No.: 22320
 Program Budget Manager: Duane Roberson
 Division: Superintendent Date: June 13, 2018
 Division Head: Michael Thomas

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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.
 Goal 3 Embrace a culture of constant innovation.

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.
- Budget was redirected (\$45,139) from program 009VE (Career and Technical Education) in FY17/18. The budget amount is reduced for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	97,570	87,772	94,143	3,341	97,484
011050	REGULAR EMPLOYEES	CLERICAL.	34,985	35,336	39,804	1,219	41,023
012020	TEMP PAY	TEACHER	-	-	6,000	(6,000)	-
015020	SUPPLEMENTAL PAY	TEACHER	-	-	11,019	-	11,019
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	3,000	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	-	-	3,633	(1,281)	2,352
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	31,509	29,185	32,075	918	32,993
020050	EMPLOYEE BENEFITS	CLERICAL.	15,996	16,294	17,961	495	18,456
043100	COPIER MAINTENANCE		-	877	500	-	500
050000	OTHER PURCHASED SERVICES		1,609	1,484	2,000	-	2,000
055000	PRINTING		342	-	500	-	500
058000	TRAVEL & REGISTRATION		-	-	55,541	(10,000)	45,541
058300	MILEAGE REIMBURSEMENT		1,355	1,446	2,000	-	2,000
061000	GENERAL SUPPLIES		3,345	1,858	3,500	-	3,500
081000	DUES		-	-	4,500	-	4,500
Total Expenditures			189,711	174,251	273,176	(11,308)	261,868
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 Budget Manager: Melissa Burkhardt-Shields
 Division: Instruction, Curriculum and Student Services
 Division Head: David Engstrom

Program No.: 22330
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

- Goal 1 Demonstrate improvement in student achievement.
- Goal 3 Embrace a culture of constant innovation.
- Goal 4 Communicate and engage frequently with our customers.

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 education support professionals were moved into this program, which eliminated the District contribution from the grants fund.
- This budget is steady for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011010	REGULAR EMPLOYEES	ADMINISTRATOR	97,152	97,152	105,567	3,746	109,313
011050	REGULAR EMPLOYEES	CLERICAL.	24,239	25,473	28,142	58,871	87,013
013050	OVERTIME	CLERICAL.	768	1,078	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	23,897	28,836	32,258	972	33,230
020050	EMPLOYEE BENEFITS	CLERICAL.	9,320	9,399	6,116	12,986	19,102
043100	COPIER MAINTENANCE		1,702	1,652	1,300	-	1,300
061700	GRADUATION SUPPLIES		680	-	-	-	-
Total Expenditures			157,757	163,590	173,383	76,575	249,958
Staff FTE:							
	ADMINISTRATOR		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	2.00	3.00
FTE Totals			2.00	2.00	2.00	2.00	4.00

Program: Supervision of Athletic Program
 Program Budget Manager: Christopher Noll
 Division: Superintendent
 Division Head: Michael Thomas

Program No.: 22340
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

- Goal 2 Demonstrate a high performing team.
- Goal 5 Provide for a safe learning and working environment as it relates to athletic competitions and practice.

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.
- An increase in professional consultant services in FY17/18 was the result of three high schools (Thomas B. Doherty, General William Mitchell, and General William J. Palmer) redistributing non-instructional school funds into this program. This funding will not be available in FY18/19.
- All activities at Garry Berry stadium are managed in this program.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011010	REGULAR EMPLOYEES	ADMINISTRATOR	238,782	271,777	299,559	97,921	397,480
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	202,177	194,565	206,260	(78,466)	127,794
011050	REGULAR EMPLOYEES	CLERICAL	37,128	37,499	42,228	1,293	43,521
013060	OVERTIME	CRAFTS, TRADES	803	222	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	-	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	71,113	82,092	92,955	34,113	127,068
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	75,500	73,310	73,241	(28,675)	44,566
020050	EMPLOYEE BENEFITS	CLERICAL.	7,758	8,061	9,658	385	10,043
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	157	46	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		1,539	660	45,525	(3,335)	42,190
043100	COPIER MAINTENANCE		540	601	1,200	-	1,200
050000	OTHER PURCHASED SERVICES		(8)	1,482	227	-	227
055000	PRINTING		435	720	600	-	600
058300	MILEAGE REIMBURSEMENT		2,430	2,094	2,901	-	2,901
061000	GENERAL SUPPLIES		9,995	8,193	4,800	-	4,800
073500	NON-CAPITAL EQUIPMENT		277	846	1,000	-	1,000
Total Expenditures			648,627	682,168	780,154	23,236	803,390
Staff FTE:							
	ADMINISTRATORS		3.00	3.00	4.00	-	4.00
	NON-TEACHER PROFESSIONALS		1.00	5.00	4.00	-	4.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
FTE Totals			5.00	9.00	9.00	-	9.00

Program:	Supervision of English as a Second Language (ESL)	Program No.:	22350
Program Budget Manager:	Talonna Hybki		
Division:	Instruction, Curriculum and Student Services	Date:	June 13, 2018
Division Head:	David Engstrom		

Program Description:

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

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.
 Goal 3 Embrace a culture of constant innovation.

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.
- The expenditure budget for this program remains constant for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	76,058	76,059	82,646	2,933	85,579
011050	REGULAR EMPLOYEES	CLERICAL.	27,725	25,766	26,506	(1,934)	24,572
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	14,960	15,411	17,964	652	18,616
020050	EMPLOYEE BENEFITS	CLERICAL.	5,454	5,843	10,234	(285)	9,949
050000	OTHER PURCHASED SERVICES		33,832	46,925	48,800	-	48,800
058000	TRAVEL & REGISTRATION		1,451	964	700	-	700
058300	MILEAGE REIMBURSEMENT		718	927	1,300	-	1,300
061000	GENERAL SUPPLIES		1,614	1,348	3,000	-	3,000
073500	NON-CAPITAL EQUIPMENT		330	-	-	-	-
Total Expenditures			162,142	173,242	191,150	1,366	192,516
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: Instruction, Curriculum and Student Services Date: June 13, 2018
 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.

Alignment with District Business Plan Goals:

- Goal 1 Demonstrate improvement of student achievement.
- Goal 3 Embrace a culture of constant innovation
- Goal 4 Communicate and engage frequently with our customers.

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.
- There were no significant changes to the expenditure budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	73,563	62,199	79,437	2,719	82,156
011050	REGULAR EMPLOYEES	CLERICAL.	28,269	28,563	32,180	986	33,166
012050	TEMP. EMPLOYEES	CLERICAL.	46	-	-	-	-
013050	OVERTIME	CLERICAL.	-	104	500	-	500
015020	SUPPLEMENTAL PAY	TEACHER	3,149	5,520	2,250	-	2,250
020020	EMPLOYEE BENEFITS	TEACHER	605	1,103	480	-	480
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	21,035	18,036	21,520	690	22,210
020050	EMPLOYEE BENEFITS	CLERICAL.	13,458	9,988	11,351	355	11,706
039000	PROFESSIONAL/CONSULTANT SERVICES		5,722	10,730	11,500	-	11,500
050000	OTHER PURCHASED SERVICES		11,903	2,128	14,500	-	14,500
055000	PRINTING		1,678	1,104	1,500	-	1,500
058000	TRAVEL & REGISTRATION		4,250	19,114	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		1,544	2,554	2,000	-	2,000
061000	GENERAL SUPPLIES		11,073	4,908	10,414	-	10,414
073500	NON-CAPITAL EQUIPMENT		1,667	452	-	-	-
Total Expenditures			177,963	166,503	189,632	4,750	194,382

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:	Dr. Geralynn Olvey	Date:	June 13, 2018
Division:	Instruction, Curriculum and Student Services		
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.

Alignment with District Business Plan Goals:

- Goal 1 Demonstrate improvement of student achievement.
- Goal 2 Demonstrate a high performing team.
- Goal 6 Demonstrate operational efficiencies.

Explanation for Use of Funds and Significant Changes:

- There are no significant changes in the expenditure budget of this program for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
011020	REGULAR EMPLOYEES	TEACHER	63,245	54,962	-	-	-
011040	REGULAR EMPLOYEES	PARAPROFESSIONAL	36,279	33,745	35,140	1,076	36,216
020020	EMPLOYEE BENEFITS	TEACHER	23,707	22,407	-	-	-
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	16,032	14,726	19,636	494	20,130
061000	GENERAL SUPPLIES		1,676	1,659	1,676	-	1,676
Total Expenditures			140,940	127,499	56,452	1,570	58,022
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
	TEACHERS		1.00	1.00	-	-	-
FTE Totals			2.00	2.00	1.00	-	1.00

Program: Supervision of Summer Enrichment
 Program Budget Manager: Darian Founds
 Division: Instruction, Curriculum, and Student Services
 Division Head: David Engstrom

Program No.: 22400
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.
 Goal 3 Embrace a culture of constant innovation.

Explanation for Use of Funds and Significant Changes:

- This program provides funding for compensation and benefits for administration of the Summer Enrichment Program.
- There are no significant changes to this budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	35,800	35,400	45,600	-	45,600
015020	SUPPLEMENTAL PAY	TEACHER	-	2,819	-	-	-
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	6,407	6,512	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	53,458	64,475	25,846	-	25,846
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	7,375	6,796	9,736	114	9,850
020020	EMPLOYEE BENEFITS	TEACHER	-	568	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	1,320	1,251	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL.	11,011	12,600	5,518	65	5,583
050000	OTHER PURCHASED SERVICES		3,364	-	-	-	-
061000	GENERAL SUPPLIES		612	816	-	-	-
Total Expenditures			119,347	131,238	86,700	179	86,879

Program: Supervision of IB Program
 Program Budget Manager: John Keane
 Division: Superintendent
 Division Head: Michael Thomas

Program No.: 22410
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement in student achievement.
 Goal 3 Embrace a culture of constant innovation.

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 FY18/19 projections.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
011020	REGULAR EMPLOYEES	TEACHER	174,562	171,632	204,132	10,569	214,701
012020	TEMP. EMPLOYEES	TEACHER	1,121	246	2,500	-	2,500
015020	SUPPLEMENTAL PAY	TEACHER	25,701	41,721	26,500	-	26,500
020020	EMPLOYEE BENEFITS	TEACHER	65,239	68,655	69,699	3,911	73,610
058000	TRAVEL & REGISTRATION		25,647	39,808	10,614	1,500	12,114
Total Expenditures			292,270	322,062	313,445	15,980	329,425
Staff FTE:							
	TEACHERS		3.00	3.00	3.00	0.50	3.50
FTE Totals			3.00	3.00	3.00	0.50	3.50

Program: Supervision of Summer High School
 Program Budget Manager: John Keane
 Division: Superintendent
 Division Head: Michael Thomas

Program No.: 22420
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.
 Goal 3 Embrace a culture of constant innovation.

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.
- There are no significant changes to this budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	5,340	5,028	7,000	-	7,000
015020	SUPPLEMENTAL PAY	TEACHER	-	1,426	2,000	-	2,000
015050	SUPPLEMENTAL PAY	CLERICAL.	2,508	1,101	2,598	-	2,598
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	3,781	3,666	3,330	-	3,330
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	1,100	963	1,495	17	1,512
020020	EMPLOYEE BENEFITS	TEACHER	-	287	427	5	432
020050	EMPLOYEE BENEFITS	CLERICAL.	517	198	555	6	561
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	779	703	711	8	719
050000	OTHER PURCHASED SERVICES		-	-	692	-	692
061000	GENERAL SUPPLIES		344	-	500	-	500
086900	INDIRECT COSTS		3,675	3,675	3,675	-	3,675
Total Expenditures			18,045	17,046	22,983	36	23,019

Program: Board Secretary/Clerk
 Program Budget Manager: Michael Thomas
 Division: Superintendent
 Division Head: Michael Thomas

Program No.: 23120
 Date: June 13, 2018

Program Description:

This program serves as a means for the District 11 Board of Education to fulfill the duties and responsibilities of their positions.

Alignment with District Business Plan Goals:

Goal 4 Communicate and engage frequently with our customers.

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 \$2,000 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.
- This budget remains steady for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011050	REGULAR EMPLOYEES	CLERICAL.	51,025	51,533	58,066	(941)	57,125
013050	OVERTIME	CLERICAL.	4,847	6,313	10,000	-	10,000
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	551	220	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	113	43	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL.	10,947	11,668	14,753	(43)	14,710
050000	OTHER PURCHASED SERVICES		20,474	34,208	30,340	-	30,340
055000	PRINTING		1,028	872	3,000	-	3,000
058000	TRAVEL & REGISTRATION		20,960	18,962	24,381	-	24,381
058300	MILEAGE REIMBURSEMENT		-	102	394	-	394
061000	GENERAL SUPPLIES		1,843	741	3,000	-	3,000
081000	DUES & FEES		19,339	19,581	18,121	-	18,121
Total Expenditures			131,126	144,243	162,055	(984)	161,071
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 Budget Manager: Laura Hronik
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 23130
 Date: June 13, 2018

Program Description:

The treasurer services program provides financial support for all treasury related activities including expenses related to management of the District’s banking.

Alignment with District Business Plan Goals:

Goal 6 Demonstrate operational efficiencies.
 Goal 7 Demonstrate fiscal prudence and financial responsibility.

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
- This budget is expected to remain stable for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
031300	BANKING SERVICE FEES		14,267	10,399	32,320	-	32,320
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	12,000	-	12,000
Total Expenditures			14,267	10,399	44,320	-	44,320

Program: Election Services
 Program Budget Manager: Michael Thomas
 Division: Superintendent
 Division Head: Michael Thomas

Program No.: 23140
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 4 Communicate and engage frequently with our customers.
 Goal 7 Demonstrate fiscal prudence and financial responsibility.

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 supported an election question in November 2017 so the election fees item was adjusted accordingly. No election question is expected for November 2018 so the budget was reduced.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
031200	ELECTION FEES		102,851	175,423	78,590	(48,090)	30,500
061000	GENERAL SUPPLIES		365	-	200	-	200
Total Expenditures			103,215	175,423	78,790	(48,090)	30,700

Program: Legal Services
 Program Budget Manager: Glenn Gustafson
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 23150
 Date: June 13, 2018

Program Description:

The legal services program is used to record expenses related to general district legal issues.

Alignment with District Business Plan Goals:

Goal 6 Demonstrate operational efficiencies.
 Goal 7 Demonstrate fiscal prudence and financial responsibility.

Explanation of 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.
- A one-time budget transfer to support this program in FY17/18 will not be available for FY18/19.
- This budget remains stable for FY18/19.
- 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	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
033100	LEGAL SERVICES		91,452	94,715	295,000	(10,000)	285,000
Total Expenditures			91,452	94,715	295,000	(10,000)	285,000

Program:	Tax Assessment/Collections	Program No.:	23160
Program Budget Manager:	Laura Hronik		
Division:	Business Services	Date:	June 13, 2018
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.

Alignment with District Business Plan Goals:

Goal 6 Demonstrate operational efficiencies.
 Goal 7 Demonstrate fiscal prudence and financial responsibility.

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.
- This budget is projected to remain stable for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
031100	TREASURER'S COLLECTION FEES		145,566	144,652	155,000	-	155,000
Total Expenditures			145,566	144,652	155,000	-	155,000

Program: Audit Services
 Program Budget Manager: Laura Hronik
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 23170
 Date: June 13, 2018

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 unqualified opinion from the auditors and was awarded the Certificate of Excellence in Financial Reporting from the Association of School Business Officials (ASBO) last year. The District’s auditors also performed extensive tests and training at various schools in an effort to improve financial procedures and practices.

Alignment with District Business Plan Goals:

Goal 6 Demonstrate operational efficiencies.
 Goal 7 Demonstrate fiscal prudence and financial responsibility.

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.
- A general supplies line item supports the Board of Education’s Audit Committee, which regularly meets twice each month during the school year.
- This budget remains steady for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
033200	AUDIT SERVICES		64,900	62,600	68,300	-	68,300
055000	PRINTING		762	779	1,480	-	1,480
061000	GENERAL SUPPLIES		-	119	500	-	500
Total Expenditures			65,662	63,498	70,280	-	70,280

Program: Staff Relations/Negotiations
 Program Budget Manager: TBD
 Division: Personnel Support Services
 Division Head: TBD

Program No.: 23180
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 2 Demonstrate a high performing team.
 Goal 7 Demonstrate fiscal prudence and financial responsibility.

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.
- This budget remains steady for FY17/18.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
011020	REGULAR EMPLOYEES	TEACHERS	14,513	14,736	16,095	834	16,929
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	427	158	2,000	-	2,000
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	27,500	27,500	12,000	-	12,000
015020	SUPPLEMENTAL PAY	TEACHERS	-	100	500	-	500
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	5,357	5,495	2,424	-	2,424
020020	EMPLOYEE BENEFITS	TEACHERS	24,248	25,590	15,607	408	16,015
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	87	33	427	-	427
033100	LEGAL SERVICES		15,613	24,284	36,520	-	36,520
033300	NEGOTIATIONS SERVICE		595	595	11,800	-	11,800
055000	PRINTING		723	593	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		475	-	500	-	500
061000	GENERAL SUPPLIES		1,768	3,594	2,527	-	2,527
Total Expenditures			91,305	102,678	102,400	1,242	103,642
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 Budget Manager : TBD
 Division: Personnel Support Services
 Division Head: TBD

Program No.: 23181
 Date: June 13, 2018

Program Description:

Funds in this program are used to manage the Educational Support Professionals' (ESP) office.

Alignment with District Business Plan Goals:

Goal 2 Demonstrate a high performing team.
 Goal 7 Demonstrate fiscal prudence and financial responsibility.

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.
- Additional funding was granted through a budget modification to help defray rising costs of the ESP conference, training, and day to day operations of the council for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011050	REGULAR EMPLOYEES	CLERICAL	57,898	58,483	68,816	797	69,613
013050	OVERTIME	CLERICAL.	-	7,772	10,000	-	10,000
015050	SUPPLEMENTAL PAY	CLERICAL	13,991	7,565	3,600	-	3,600
020050	EMPLOYEE BENEFITS	CLERICAL	23,284	24,067	28,228	574	28,802
029140	CAR INSURANCE	CLERICAL	1,600	1,400	3,500	-	3,500
043100	COPIER MAINTENANCE		227	262	500	-	500
050000	OTHER PURCHASED SERVICES		27,022	38,595	10,000	9,900	19,900
055000	PRINTING		1,165	673	2,380	-	2,380
058300	MILEAGE REIMBURSEMENT		554	1,095	2,500	-	2,500
061000	GENERAL SUPPLIES		5,663	2,223	17,900	15,100	33,000
073500	NON-CAPITAL EQUIPMENT		799	-	1,440	-	1,440
Total Expenditures			132,204	142,133	148,864	26,371	175,235
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		1.75	2.00	2.00	-	2.00
FTE Totals			1.75	2.00	2.00	-	2.00

Program:	District Accountability Program	Program No.:	23190
Program Budget Manager:	TBD		
Division:	Personnel Support Services	Date:	June 13, 2018
Division Head :	TBD		

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.

Alignment with District Business Plan Goals:

- Goal 1 Demonstrate improvement of student achievement
- Goal 3 Embrace a culture of constant innovation
- Goal 4 Communicate and engage frequently with our customers
- Goal 6. Demonstrate operational efficiencies
- Goal 7 Demonstrate fiscal prudence and financial responsibility

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	FY15-16 Actual	FY16-17 Actual	FY17-18		FY18-19 Adopted
					Mid-Year Budget	Change	
013050	OVERTIME	CLERICAL.	3,123	3,233	3,550	-	3,550
020050	EMPLOYEE BENEFITS	CLERICAL.	602	639	758	9	767
050000	OTHER PURCHASED SERVICES		-	-	-	1,500	1,500
055000	PRINTING		283	-	720	180	900
061000	GENERAL SUPPLIES		2,278	2,438	1,747	253	2,000
Total Expenditures			6,286	6,311	6,775	1,942	8,717

Program: Office of the Superintendent
 Program Budget Manager: Michael Thomas
 Division: Superintendent
 Division Head : Michael Thomas

Program No.: 23210
 Date: June 13, 2018

Program Description:

This program provides the Superintendent of Schools with the necessary resources to conduct the day-to-day operations of the school district.

Alignment with District Business Plan Goals:

- Goal 1 Demonstrate improvement in student achievement.
- Goal 2 Demonstrate a high performing team.
- Goal 4 Communicate and engage frequently with our customers.
- Goal 6 Demonstrate operational efficiencies.
- Goal 7 Demonstrate fiscal prudence and financial responsibility.

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 is the District’s superintendent.
- There are no significant changes to this program budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Year Budget		
011010	REGULAR EMPLOYEES	ADMINISTRATOR	228,089	249,476	253,867	7,878	261,745
011050	REGULAR EMPLOYEES	CLERICAL.	56,350	56,911	64,115	(1,039)	63,076
012050	TEMP. EMPLOYEES	CLERICAL.	-	-	4,000	-	4,000
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	32,873	21,000	37,134	-	37,134
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	50,188	53,716	62,857	1,141	63,998
020050	EMPLOYEE BENEFITS	CLERICAL.	15,439	15,902	19,259	1	19,260
043100	COPIER MAINTENANCE		2,255	258	4,340	-	4,340
050000	OTHER PURCHASED SERVICES		7,850	8,044	6,292	-	6,292
055000	PRINTING		2,815	3,851	5,400	-	5,400
058000	TRAVEL & REGISTRATION		18,278	13,517	4,601	-	4,601
058300	MILEAGE REIMBURSEMENT		-	-	720	-	720
061000	GENERAL SUPPLIES		1,311	4,601	1,000	-	1,000
073500	NON-CAPITAL EQUIPMENT		-	-	450	-	450
081000	DUES & FEES		4,251	5,531	5,147	-	5,147

Total Expenditures	419,699	432,807	469,182	7,981	477,163
---------------------------	----------------	----------------	----------------	--------------	----------------

Staff FTE:

ADMINISTRATORS	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: State and Federal Relations
 Program Budget Manager: Glenn Gustafson
 Division: Business Services
 Division Head: Glenn Gustafson

Program No. 23230
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 4 Communicate and engage frequently with our customers.
 Goal 7 Demonstrate fiscal prudence and financial responsibility.

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.
- There are no significant changes in this program budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	6,000	6,000	6,000	-	6,000
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	1,157	1,189	1,212	84	1,296
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	1,000	-	1,000
055000	PRINTING		-	165	225	-	225
058000	TRAVEL & REGISTRATION		980	639	386	-	386
081000	DUES & FEES		5,950	6,146	5,200	-	5,200
Total Expenditures			14,086	14,139	14,023	84	14,107

Program: Charter School Administration
 Program Budget Manager: Glenn Gustafson
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 23910
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

- Goal 1 Demonstrate improvement of student achievement.
- Goal 2 Demonstrate a high performing team.
- Goal 7 Demonstrate fiscal improvement and financial responsibility.

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 state.
- 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.
- A recurring budget modification request was approved to increase the hours in the temporary employee salary line item. This increased the budget for both the salary and benefit line items.
- There are no significant changes to this program budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	76,298	76,298	82,906	48,411	131,317
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	24,567	26,052	33,944	-	33,944
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	29,096	27,353	34,555	15,755	50,310
033100	LEGAL SERVICES		312	9,766	2,000	-	2,000
055000	PRINTING		30	-	200	-	200
058000	TRAVEL & REGISTRATION		1,329	70	1,200	-	1,200
058300	MILEAGE		206	299	200	-	200
061000	GENERAL SUPPLIES		335	206	500	-	500
081000	DUES & MEMBERSHIP FEES		1,250	1,250	1,250	-	1,250
Total Expenditures			133,422	141,294	156,755	64,166	220,921
Staff FTE:							
	NON-TEACHER PROFESSIONALS		1.00	1.00	1.00	0.54	1.54
FTE Totals			1.00	1.00	1.00	0.54	1.54

Program: Office of the Principal Program No.: 24110
 Program Budget Manager: David Engstrom
 Division: Instruction, Curriculum and Support Services Date: June 13, 2018
 Division Head: David Engstrom

Program Description:

This program is used to account for the expenses related to school building administration.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.

Goal 7 Demonstrate fiscal prudence and financial responsibility.

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 projections for FY18/19.
- 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	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011010	REGULAR EMPLOYEES	ADMINISTRATOR	7,830,443	7,428,390	7,846,368	642,179	8,488,547
011050	REGULAR EMPLOYEES	CLERICAL	4,513,935	4,491,407	5,080,929	710,783	5,791,712
012010	TEMP. EMPLOYEES	ADMINISTRATOR	13,343	22,380	-	-	-
012020	TEMP. EMPLOYEES	TEACHER	68,800	63,220	24,404	(1,756)	22,648
012050	TEMP. EMPLOYEES	CLERICAL	199,900	183,515	208,273	5,211	213,484
013050	OVERTIME	CLERICAL	60,722	49,699	94,985	653	95,638
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	78,316	69,055	89,000	-	89,000
015020	SUPPLEMENTAL PAY	TEACHER	194,645	166,833	143,550	4,700	148,250
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	-	2,362	56,525	-	56,525
015050	SUPPLEMENTAL PAY	CLERICAL	27,163	49,175	33,108	(1,217)	31,891
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	2,175,614	2,144,598	2,382,535	78,345	2,460,880
020020	EMPLOYEE BENEFITS	TEACHER	51,984	46,575	34,891	411	35,302
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	-	501	11,417	-	11,417
020050	EMPLOYEE BENEFITS	CLERICAL	1,875,141	1,912,878	2,169,473	101,647	2,271,120
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	49,542	54,450	55,380	-	55,380
039000	PROFESSIONAL/CONSULTANT SERVICES		32,476	130,356	1,556	4,950	6,506
050000	OTHER PURCHASED SERVICES		57,441	36,899	22,668	(3,253)	19,415
054000	ADVERTISING		4,629	-	4,000	-	4,000
055000	PRINTING		59,922	60,808	52,101	(4,794)	47,307
058000	TRAVEL & REGISTRATION		86,506	63,728	20,633	(1,042)	19,591
058300	MILEAGE REIMBURSEMENT		4,432	7,907	11,672	(1,100)	10,572
061000	GENERAL SUPPLIES		557,156	474,698	2,300,846	(308,567)	1,992,279
061700	GRADUATION SUPPLIES		32,487	34,119	13,500	4,110	17,610
072000	PORTABLE BUILDING		-	-	300,000	(300,000)	-
073000	CAPITAL EQUIPMENT		160,911	64,323	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	40,181	2,677	6,927	9,604
073500	NON-CAPITAL EQUIPMENT		174,579	97,442	14,207	792	14,999
081000	DUES & FEES		1,184	2,199	800	(800)	-
Total Expenditures			18,311,272	17,697,698	20,975,498	938,179	21,913,677
Staff FTE:							
	ADMINISTRATORS		88.00	86.00	86.00	1.00	87.00
	EDUCATION SUPPORT PROFESSIONALS		196.00	191.75	192.16	(0.60)	191.56
FTE Totals			284.00	277.75	278.16	0.40	278.56

Program: School Business Management
 Program Budget Manager: John Keane
 Division: Superintendent
 Division Head: Michael Thomas

Program No.: 24130
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 2 Demonstrate a high performing team.
 Goal 4 Communicate and engage frequently with our customers.
 Goal 7 Demonstrate fiscal prudence and financial responsibility.

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.
- Increase in FTE is based on Human Resources allocations.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011010	REGULAR EMPLOYEES	ADMINISTRATOR	137,271	170,266	186,727	6,626	193,353
011050	REGULAR EMPLOYEES	CLERICAL	171,860	170,768	188,505	17,293	205,798
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	39,397	49,731	56,335	1,877	58,212
020050	EMPLOYEE BENEFITS	CLERICAL	64,759	71,777	81,720	(10,882)	70,838
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	2,350	2,400	2,400	-	2,400
Total Expenditures			415,637	464,943	515,687	14,914	530,601
Staff FTE:							
	ADMINISTRATORS		2.00	2.00	2.00	-	2.00
	EDUCATION SUPPORT PROFESSIONALS		5.50	5.50	5.50	0.50	6.00
FIE Totals			7.50	7.50	7.50	0.50	8.00

Program: Other School Administration Support Services Program No.: 24900
 Program Budget Manager: John Keane
 Division: Superintendent Date: June 13, 2018
 Division Head: Michael Thomas

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.

Alignment with District Business Plan Goals:

- Goal 1 Demonstrate improvement of student achievement.
- Goal 2 Demonstrate a high performing team.
- Goal 7 Demonstrate fiscal prudence and financial responsibility.

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 administrator supplemental pay was established as a stipend to cover the management and coordination of the graduations.
- 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.
- An increase to the graduation supplies is the result of a permanent budget modification request.
- This budget remains stable for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18		FY18-19 Adopted
					Mid-Year Budget	Change	
012020	TEMP. EMPLOYEES	TEACHER	12,662	35,796	29,913	-	29,913
012050	TEMP. EMPLOYEES	CLERICAL	2,969	1,026	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	2,000	12,682	2,000	2,000	4,000
015020	SUPPLEMENTAL PAY	TEACHER	20,773	27,690	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	2,561	3,292	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	376	2,498	427	-	427
020020	EMPLOYEE BENEFITS	TEACHER	6,674	12,927	6,386	75	6,461
020050	EMPLOYEE BENEFITS	CLERICAL	1,061	835	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		439	5,558	21,934	-	21,934
050000	OTHER PURCHASED SERVICES		25,234	39,527	27,355	-	27,355
051300	FIELD TRIPS		2,866	2,711	-	-	-
058000	TRAVEL & REGISTRATION		13,332	11,192	6,581	-	6,581
058300	MILEAGE REIMBURSEMENT		209	1,054	7,009	-	7,009
061000	GENERAL SUPPLIES		14,654	21,532	175,000	-	175,000
061700	GRADUATION SUPPLIES		20,837	22,677	1,200	20,000	21,200
064500	MEDIA SUPPLIES		16,670	16,200	14,400	-	14,400
073000	CAPITAL EQUIPMENT		-	24,341	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	27,675	-	-	-
073500	NON-CAPITAL EQUIPMENT		7,705	1,190	-	-	-
081000	DUES & FEES		1,156	406	1,500	-	1,500
Total Expenditures			152,179	270,810	293,705	22,075	315,780

Program: Business Services Administration
 Program Budget Manager: Glenn Gustafson
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 25010
 Date: June 13, 2018

Program Description:

The budget reflects the anticipated resource needs of the Deputy Superintendent of Business Services to provide general administrative support; plus management of the risk related activity fund, internal services funds, and the capital reserve capital projects fund. Other duties include oversight of the following programs: budget and planning, warehouse/distribution center, facilities, transportation, procurement and contracting, cash management, mail services, all district insurance programs, and fiscal services (which includes payroll, accounting, and fixed assets inventory control). This program also supports the oversight of the mill levy override implementation and its fund.

Alignment with District Business Plan Goals:

Goal 4 Communicate and engage frequently with our customers.
 Goal 6 Demonstrate operational efficiencies.
 Goal 7 Demonstrate fiscal prudence and financial responsibility.

Explanation for Use of Funds and Significant Changes:

- Purchase 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.
- Additional 1.0 clerical FTE is added to this budget to support both the current and new mill levy override, passed by voters in November 2017.
- There are no other significant changes to this program budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actuals	FY16-17 Actuals	FY17-18	Changes	FY18-19 Adopted
					Mid-Year Budget		
011010	REGULAR EMPLOYEES	ADMINISTRATOR	158,797	161,973	167,682	14,546	182,228
011050	REGULAR EMPLOYEES	CLERICAL	21,852	22,069	24,854	41,150	66,004
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	39,833	40,251	40,519	-	40,519
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	38,196	40,100	44,451	3,273	47,724
020050	EMPLOYEE BENEFITS	CLERICAL	4,498	4,677	5,610	17,929	23,539
033100	LEGAL SERVICES		7,059	1,757	2,000	-	2,000
039000	PROFESSIONAL/CONSULTANT SERVICES		1,000	-	600	-	600
043100	COPIER MAINTENANCE		91	241	500	-	500
050000	OTHER PUR. SERVICES		1,983	1,661	4,500	-	4,500
055000	PRINTING		10,488	945	1,500	-	1,500
058000	TRAVEL & REGISTRATION		2,654	1,692	3,000	-	3,000
061000	GENERAL SUPPLIES		1,698	1,610	1,590	-	1,590
073500	NON-CAPITAL EQUIPMENT		493	2,634	1,200	-	1,200
081000	DUES & FEES		690	690	2,000	-	2,000
086900	INDIRECT COSTS		(3,152)	(3,152)	(3,152)	-	(3,152)

Total Expenditures	286,180	277,148	296,854	76,898	373,752
---------------------------	----------------	----------------	----------------	---------------	----------------

Staff FTE:

ADMINISTRATORS	1.00	1.00	1.00	-	1.00
EDUCATION SUPPORT PROFESSIONALS	0.50	0.50	0.50	1.00	1.50

FTE Totals	1.50	1.50	1.50	1.00	2.50
-------------------	-------------	-------------	-------------	-------------	-------------

Program:	Budget and Planning Services	Program No.:	25130
Program Budget Manager:	Laura Hronik	Date:	June 13, 2018
Division:	Business Services		
Division Head:	Glenn Gustafson		

Program Description:

This program is used to identify the direct expenses related to district-wide budget development, budget monitoring, position control, and support for the District Accountability Committee’s (DAC) citizen budget subcommittee.

Alignment with District Business Plan Goals:

- Goal 4 Communicate and engage frequently with our customers.
- Goal 6 Demonstrate operational efficiencies.
- Goal 7 Demonstrate fiscal prudence and financial responsibility.

Explanation for Use of Funds and Significant Changes:

- The printing account pays for the publication of manuals, the proposed budget, adopted budget, and the mid-year budget.
- Travel and registration is used to attend the annual one-day governmental accounting update held in Denver and updates or training provided by the Colorado Association of School Business Officials or other relevant entities.
- General office supplies and equipment expenditures are those relevant to the operations of the budget office.
- Dues are for the District’s membership to the Association of School Business Officials.
- There are no other significant changes to this budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actuals	FY16-17 Actuals	FY17-18	Changes	FY18-19 Adopted
					Mid-Year Budget		
011010	REGULAR EMPLOYEES	ADMINISTRATOR	57,851	56,717	108,762	6,851	115,613
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	60,100	73,085	81,262	2,913	84,175
011050	REGULAR EMPLOYEES	CLERICAL	28,493	28,781	32,415	(525)	31,890
012030	TEMP EMPLOYEES	NON-TEACHER PROF.	-	2,281	600	-	600
013050	OVERTIME	CLERICAL	-	-	300	-	300
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	23,159	22,407	32,522	10,180	42,702
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	15,796	19,652	22,135	5,757	27,892
020050	EMPLOYEE BENEFITS	CLERICAL	5,851	6,081	7,381	(49)	7,332
050000	OTHER PUR. SERVICES		99	-	500	-	500
055000	PRINTING		3,535	2,482	3,500	-	3,500
058000	TRAVEL & REGISTRATION		1,328	1,381	1,400	-	1,400
058300	MILEAGE REIMBURSEMENT		136	66	300	-	300
061000	GENERAL SUPPLIES		286	208	1,274	-	1,274
073500	NON-CAPITAL EQUIPMENT		560	-	500	-	500
081000	DUES & FEES		294	300	300	-	300
086900	INDIRECT COSTS		(4,740)	(4,740)	(4,740)	-	(4,740)

Total Expenditures	192,749	208,700	288,411	25,127	313,538
---------------------------	----------------	----------------	----------------	---------------	----------------

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	0.50	0.50	0.50	-	0.50

FTE Totals	2.50	2.50	2.50	-	2.50
-------------------	-------------	-------------	-------------	----------	-------------

Program: Financial Accounting Services
 Program Budget Manager: Laura Hronik
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 25160
 Date: June 13, 2018

Program Description:

The Fiscal Services program is responsible for maintaining all of the District’s accounting records, 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).

Alignment with District Business Plan Goals:

- Goal 2 Demonstrate a high performing team.
- Goal 6 Demonstrate operational efficiencies.
- Goal 7 Demonstrate fiscal prudence and financial responsibilities.

Explanation for Use of Funds and Significant Changes:

- The Fiscal Services program has 14.5 FTE to process all of the accounting and payroll matters. Primary expenses include the following:
 1. Salaries and benefits for one administrator, four and one-half professionals and nine ESP employees.
 2. Professional services for temporary staffing through outside agencies, copy machine rental, printing, etc.
 3. Supplies and materials including checks, printer supplies, forms and office supplies, and education material related to processing accounting and payroll information.
- A line item for contracted courier services has been added due to a change in cash pick-up and bank deposit from the schools.
- There are no other significant changes to this program’s expenditure budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actuals	FY16-17 Actuals	FY17-18	Changes	FY18-19 Adopted
					Mid-Year Budget		
011010	REGULAR EMPLOYEES	ADMINISTRATOR	101,989	101,988	110,676	4,078	114,754
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	266,483	273,562	304,789	10,667	315,456
011050	REGULAR EMPLOYEES	CLERICAL.	305,330	307,325	345,450	14,142	359,592
013050	OVERTIME	CLERICAL.	186	643	14,300	-	14,300
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	-	-	-	5,000
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	24,165	26,013	33,369	1,045	34,414
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	65,884	69,573	104,285	2,943	107,228
020050	EMPLOYEE BENEFITS	CLERICAL.	108,464	111,952	126,496	3,880	130,376
039000	PROFESSIONAL/CONSULTANT SERVICES		1,347	1,498	800	-	800
043100	COPIER MAINTENANCE		436	599	1,000	-	1,000
050000	OTHER PUR. SERVICES		11,279	5,799	-	-	-
053300	POSTAGE		1,701	1,519	3,500	-	3,500
053500	COURIER SERVICES		-	-	-	20,000	20,000
055000	PRINTING		3,311	3,297	4,150	-	4,150
058000	TRAVEL & REGISTRATION		99	111	1,891	-	1,891
058300	MILEAGE		296	404	717	-	717
061000	GENERAL SUPPLIES		8,840	6,517	6,500	-	6,500
073500	NON-CAPITAL EQUIPMENT		-	1,883	1,500	-	1,500
081000	DUES & FEES		75	965	500	-	500
086000	USER CHARGES		-	(24,380)	(24,380)	-	(24,380)
086900	INDIRECT COSTS		(96,865)	(72,485)	(72,485)	-	(72,485)
Total Expenditures			803,020	816,783	963,058	56,755	1,024,813

Staff FTE:

ADMINISTRATORS	1.00	1.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS	4.50	4.50	4.50	-	4.50
EDUCATION SUPPORT PROFESSIONALS	9.00	9.00	9.00	-	9.00

FTE Totals	14.50	14.50	14.50	-	14.50
-------------------	--------------	--------------	--------------	----------	--------------

Program: Procurement and Contracting
 Program Budget Manager: Kris Odom
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 25200
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

- Goal 2 Demonstrate a high performing team.
- Goal 7 Demonstrate fiscal prudence and financial responsibility.

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 to projections for FY18/19.
- There are no significant changes to this program budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actuals	FY16-17 Actuals	FY17-18	Changes	FY18-19 Adopted
					Mid-Year Budget		
011010	REGULAR EMPLOYEES	ADMINISTRATOR	105,076	105,076	113,998	4,229	118,227
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	362,092	367,613	377,323	19,653	396,976
011050	REGULAR EMPLOYEES	CLERICAL	40,694	43,487	48,993	(795)	48,198
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	2,000	2,000	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	21,407	22,074	25,260	946	26,206
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	100,381	103,276	110,751	16,040	126,791
020050	EMPLOYEE BENEFITS	CLERICAL	16,276	16,396	18,383	59	18,442
043100	COPIER MAINTENANCE		603	806	500	1,300	1,800
050000	OTHER PUR. SERVICES		24,799	1,967	1,000	200	1,200
055000	PRINTING		256	596	500	-	500
058000	TRAVEL & REGISTRATION		8,200	4,291	5,650	-	5,650
058300	MILEAGE REIMBURSEMENT		1,037	696	1,000	-	1,000
061000	GENERAL SUPPLIES		4,874	6,128	7,550	(1,500)	6,050
073400	TECHNOLOGY EQUIPMENT		-	-	-	950	950
073500	NON-CAPITAL EQUIPMENT		684	(3,829)	1,904	(950)	954
081000	DUES & FEES		2,343	1,624	1,554	-	1,554
086900	INDIRECT COSTS		(25,204)	(25,204)	(25,204)	-	(25,204)
Total Expenditures			665,518	646,996	689,162	40,132	729,294
Staff FTE:							
	ADMINISTRATORS		1.00	1.00	1.00	-	1.00
	NON-TEACHER PROFESSIONALS		5.00	5.00	4.87	0.13	5.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
FTE Totals			7.00	7.00	6.87	0.13	7.00

Program: Warehousing and Distribution
 Program Budget Manager: Scott Lewis
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 25300
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 4 Communicate and engage frequently with our customers.
 Goal 6 Demonstrate operational efficiencies.

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.
- This budget remains steady for FY18/19.

Acct #	Object	Job Class	FY15-16 Actuals	FY16-17 Actuals	FY17-18	Changes	FY18-19 Adopted
					Mid-Year Budget		
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	160,292	155,876	180,072	23,536	203,608
012060	TEMP EMPLOYEES	CRAFTS, TRADES	19,560	6,592	5,000	(2,000)	3,000
013060	OVERTIME	CRAFTS, TRADES	-	-	1,400	(1,000)	400
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	46,860	42,506	60,003	(7,818)	52,185
043100	COPIER MAINTENANCE		55	58	200	-	200
050000	OTHER PUR. SERVICES		16,804	2,964	4,692	3,000	7,692
061000	GENERAL SUPPLIES		(816)	2,183	4,660	-	4,660
061800	INVENTORY WRITE-OFF		-	-	1,040	-	1,040
Total Expenditures			242,755	210,180	257,067	15,718	272,785
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 Budget Manager: Joe Morin
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 25310
 Date: June 13, 2018

Program Description:

This program provides courier service for delivery of mail and packages to and from district schools and sites.

Alignment with District Business Plan Goals:

Goal 6 Demonstrate operational efficiencies.
 Goal 7 Demonstrate fiscal prudence and financial responsibility.

Explanation for Use of Funds and Significant Changes:

- This budget remains steady for FY18/19.

Acct #	Object	Job Class	FY15-16 Actuals	FY16-17 Actuals	FY17-18		FY18-19 Adopted
					Mid-Year Budget	Changes	
053500	COURIER SERVICES		134,325	138,831	134,325	5,315	139,640
Total Expenditures			134,325	138,831	134,325	5,315	139,640

Program: M & O Supervision
 Program Budget Manager: Scott Lewis
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 26100
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

- Goal 2 Demonstrate a high performing team.
- Goal 5 Provide a safe learning and working environment.
- Goal 6 Demonstrate operational efficiencies.
- Goal 7 Demonstrate fiscal prudence and financial responsibility.

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.
- This program budget remains steady for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Changes	FY18-19 Adopted
					Mid-Year Budget		
011010	REGULAR EMPLOYEES	ADMINISTRATOR	198,677	202,447	214,968	7,524	222,492
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	84,801	94,315	136,747	5,377	142,124
011050	REGULAR EMPLOYEES	CLERICAL.	139,188	125,126	154,651	5,488	160,139
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	82,473	98,633	142,793	(51,285)	91,508
012050	TEMP. EMPLOYEES	CLERICAL.	-	6,760	-	-	-
013050	OVERTIME	CLERICAL.	4,232	2,941	500	-	500
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	3,000	-	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	59,693	57,082	56,516	1,820	58,336
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	22,466	20,909	36,404	10,026	46,430
020050	EMPLOYEE BENEFITS	CLERICAL.	50,344	45,419	43,639	1,769	45,408
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	20,856	24,816	24,828	1,058	25,886
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	2,760	2,760	2,880	-	2,880
029030	MILEAGE ALLOWANCE	NON-TEACHER PROF.	2,040	1,440	2,880	-	2,880
043100	COPIER MAINTENANCE		1,315	4,359	1,016	4,656	5,672
050000	OTHER PUR. SERVICES		77,197	74,734	75,000	-	75,000
055000	PRINTING		2,379	1,557	-	-	-
058000	TRAVEL & REGISTRATION		7,564	22,196	6,408	-	6,408
058300	MILEAGE		428	503	772	-	772
061000	GENERAL SUPPLIES		5,429	6,151	13,056	(4,656)	8,400
073500	NON-CAPITAL EQUIPMENT		8,166	2,039	5,000	-	5,000
081000	DUES		435	125	-	-	-
Total Expenditures			773,442	794,309	918,058	(18,223)	899,835
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: Operations (Custodians)
 Program Budget Manager: Scott Lewis
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 26210
 Date: June 13, 2018

Program Description:

Provides the budget for all activities concerned with school/site physical plant operations and custodial maintenance.

Alignment with District Business Plan Goals:

- Goal 2 Demonstrate a high performing team.
- Goal 5 Provide a safe learning and working environment.
- Goal 6 Demonstrate operational efficiencies.
- Goal 7 Demonstrate fiscal prudence and financial responsibility.

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.
- General supplies received a 20 percent increase in FY18/19.
- There are no significant expenditure changes to this program budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Changes	FY18-19 Adopted
					Mid-Year Budget		
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	5,510,776	5,567,472	6,572,241	865,305	7,437,546
013060	OVERTIME	CRAFTS, TRADES	49,363	35,993	50,000	(15,000)	35,000
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	1,938,382	2,029,975	2,429,115	8,716	2,437,831
029060	MILEAGE ALLOWANCE	CRAFTS, TRADES	-	900	-	900	900
050000	OTHER PUR. SERVICES		125,795	643	20,100	15,000	35,100
058300	MILEAGE		2,622	813	2,500	-	2,500
061000	GENERAL SUPPLIES		254,482	262,590	242,819	44,591	287,410
061100	LAMPS		456	5,858	8,000	-	8,000
061400	CUSTODIAL SUPPORT		37,824	42,644	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			7,916,587	7,961,552	9,385,162	919,512	10,304,674

Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	214.00	214.00	214.00	-	214.00
---------------------------------	--------	--------	--------	---	--------

FTE Totals

214.00	214.00	214.00	-	214.00
---------------	---------------	---------------	----------	---------------

Program: Building Maintenance
 Program Budget Manager: Scott Lewis
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 26230
 Date: June 13, 2018

Program Description:

Provides the budget for all activities concerned with the direct accomplishment of maintenance of buildings and structures in the District.

Alignment with District Business Plan Goals:

- Goal 5 Provide a safe learning and working environment.
- Goal 6 Demonstrate operational efficiencies.
- Goal 7 Demonstrate fiscal prudence and financial responsibility.

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).
- A one-time budget request was granted in general supplies to bring work order repairs current in FY18/19.
- Safety requirements were funded with a one-time budget in non-capital equipment and is not funded in FY18/19.
- Included with the over-hires are the summer-hires who perform seasonal maintenance such as roofing repairs and painting.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Changes	FY18-19 Adopted
					Mid-Year Budget		
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	2,002,914	1,940,013	2,244,237	34,117	2,278,354
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	14,946	-	-	-	-
013060	OVERTIME	CRAFTS, TRADES	80,142	98,023	51,024	(17,024)	34,000
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	3,600	4,000	4,800	-	4,800
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	737,555	729,057	853,711	(4,168)	849,543
050000	OTHER PUR. SERVICES		621,491	273,107	275,000	-	275,000
061000	GENERAL SUPPLIES		1,148,792	1,173,596	1,230,126	145,300	1,375,426
073000	CAPITAL EQUIPMENT		-	6,176	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	-	153,817	(153,817)	-
Total Expenditures			4,609,439	4,223,972	4,812,715	4,408	4,817,123

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 Budget Manager: Scott Lewis
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 26250
 Date: June 13, 2018

Program Description:

This program provides the budget for all district utilities accounts except telecommunications.

Alignment with District Business Plan Goals:

Goal 6 Demonstrate operational efficiencies
 Goal 7 Demonstrate fiscal prudence and financial responsibility.

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.
- A change in accounting method, in regard to indirect costs, has projected utility costs for enterprise and internal service funds being charged directly as offsets against expenditures.
- A one-time budget was created for storm water fees and is eliminated in FY18/19.
- Utilities budgets are adjusted based on FY18/19 needs projections.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Changes	FY18-19 Adopted
					Mid-Year Budget		
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	2,770	37,409	41,789	3,778	45,567
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	2,447	5,724	3,000	-	3,000
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	501	1,174	640	-	640
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	901	11,746	13,335	3,488	16,823
041100	WATER		895,258	1,012,604	1,045,135	(45,080)	1,000,055
041100	WATER		(135)	(135)	-	-	-
041200	SEWAGE		131,889	122,885	137,153	(6,946)	130,207
041200	SEWAGE		(323)	(323)	-	(323)	(323)
041300	STORMWATER FEES		-	-	134,280	19,456	153,736
042100	DISPOSAL SERVICES		179,567	201,854	235,000	-	235,000
062100	NATURAL GAS		777,069	868,596	1,062,478	(100,892)	961,586
062100	NATURAL GAS		(3,478)	(3,478)	-	(3,478)	(3,478)
062200	ELECTRICITY		2,935,015	3,083,224	3,057,605	230,203	3,287,808
062200	ELECTRICITY		(8,756)	(8,756)	-	(8,756)	(8,756)
086900	INDIRECTS		(528,218)	(528,218)	(528,218)	-	(528,218)
Total Expenditures			4,384,507	4,804,306	5,202,197	91,450	5,293,647
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 Budget Manager: Scott Lewis
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 26300
 Date: June 13, 2018

Program Description:

Provides the budget for all activities concerned with the direct and indirect accomplishment of maintenance of grounds in the District.

Alignment with District Business Plan Goals:

- Goal 5 Provide a safe learning and working environment.
- Goal 6 Demonstrate operational efficiencies.
- Goal 7 Demonstrate fiscal prudence and financial responsibility.

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.
- One time budget modification for capital improvements in FY17/18 is not funded in FY18/19.
- There are no significant changes to the expenditure budget for FY18/19 other than redistribution of funds.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Changes	FY18-19 Adopted
					Mid-Year Budget		
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	648,918	648,795	714,761	52,201	766,962
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	21,510	14,530	50,000	-	50,000
013060	OVERTIME	CRAFTS, TRADES	35,153	13,448	18,000	(5,000)	13,000
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	242,052	232,585	277,479	10,524	288,003
043000	REPAIRS & MAINTENANCE		87,339	-	-	-	-
050000	OTHER PUR. SERVICES		200,682	93,436	82,784	(20,000)	62,784
061000	GENERAL SUPPLIES		231,328	230,950	206,777	(20,000)	186,777
072300	CAPITAL IMPROVEMENTS		-	-	80,000	(80,000)	-
073500	NON-CAPITAL EQUIPMENT		1,874	-	4,000	-	4,000
Total Expenditures			1,468,855	1,233,743	1,433,801	(62,275)	1,371,526
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		21.00	21.00	21.00	-	21.00
FTE Totals			21.00	21.00	21.00	-	21.00

Program: Technical and Support Services
 Program Budget Manager: Jason Reynolds
 Division: Information Technology
 Division Head: John McCarron

Program No.: 26400
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 4 Communicate and engage frequently with our customers
 Goal 5 Provide a safe learning and working environment
 Goal 6 Demonstrate operational efficiencies.

Explanation for Use of Funds and Significant Changes:

- There are no significant changes to the expenditure budget in this program other than redistribution of existing budget for FY18/19.

Acct #	Object	Job Class	FY15-16	FY16-17	FY17-18	Changes	FY18-19
			Actual	Actual	Mid-Year Budget		Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	818,652	823,764	955,683	52,158	1,007,841
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	(419,282)	(419,282)	(419,282)	-	(419,282)
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	166,231	185,536	198,603	(3,221)	195,382
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	(43,052)	(43,052)	(43,052)	-	(43,052)
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	24,825	16,074	24,520	(11,520)	13,000
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	3,000	-	2,000	2,000
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	224,134	240,579	295,744	10,904	306,648
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	(141,629)	(141,629)	(151,514)	9,885	(141,629)
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	66,001	69,348	77,372	(2,154)	75,218
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	(18,884)	(18,884)	(18,884)	-	(18,884)
039000	PROFESSIONAL/CONSULTANT SERVICES		-	12,865	20,800	-	20,800
039000	PROFESSIONAL/CONSULTANT SERVICES		(47,210)	(47,210)	(47,210)	-	(47,210)
050000	OTHER PUR. SERVICES		71,770	114,613	65,040	(5,000)	60,040
058000	TRAVEL & REGISTRATION		7,147	16,604	2,630	3,000	5,630
058300	MILEAGE		-	-	323	-	323
061000	GENERAL SUPPLIES		11,264	7,776	500	-	500
065000	MEDIA SUPPLIES		117,497	83,699	60,800	31,200	92,000
069000	OTHER SUPPLIES		62,681	35,093	103,850	(31,200)	72,650
069000	OTHER SUPPLIES		(66,093)	(66,093)	(66,093)	-	(66,093)
073000	CAPITAL EQUIPMENT		34,174	91,719	35,250	(35,250)	-
073400	TECHNOLOGY EQUIPMENT		-	11,518	-	41,750	41,750
073500	NON-CAPITAL EQUIPMENT		240,830	24,222	4,500	(4,500)	-
081000	DUES		-	46	100	-	100
Total Expenditures			1,109,056	1,000,306	1,099,680	58,052	1,157,732
Staff FTE:							
	NON-TEACHER PROFESSIONALS		12.00	12.00	14.00	-	14.00
	EDUCATION SUPPORT PROFESSIONALS		4.00	4.00	4.00	-	4.00
FTE Totals			16.00	16.00	18.00	-	18.00

Program: Non-Student Vehicle Maintenance
 Program Budget Manager: John Hill
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 26500
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

- Goal 5 Provide a safe learning and working environment.
- Goal 6 Demonstrate operational efficiencies.
- Goal 7 Demonstrate fiscal prudence and financial responsibility.

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.
- A non-recurring budget modification for FY17/18 helped to conduct the cyclical replacement of white fleet assets. This budget increase is not funded in FY18/19.
- This budget remains stable for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18		FY18-19 Adopted
					Mid-Year Budget	Changes	
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	6,762	6,762	7,348	260	7,608
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	26,804	26,704	34,886	1,069	35,955
013060	OVERTIME	CRAFTS, TRADES	275	-	200	-	200
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	2,239	2,282	2,528	72	2,600
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	10,410	10,612	12,005	421	12,426
061000	GENERAL SUPPLIES		69,099	70,238	70,000	-	70,000
062600	MOTOR VEHICLE FUELS		109,165	109,946	184,500	-	184,500
073200	VEHICLES		239,156	198,252	245,000	(245,000)	-
Total Expenditures			463,911	424,797	556,467	(243,178)	313,289
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 Budget Manager: Jim Hastings
 Division: Information Technology
 Division Head: John McCarron

Program No.: 26600
 Date: June 13, 2018

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.

Alignment with District Business Plan:

Goal 2 Demonstrate a high performing team.
 Goal 5 Provide a safe learning and working environment.

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.
- The capital equipment line item continues to fund camera system replacements at schools and buildings throughout the District via an approved, non-recurring budget modification for FY18-19.
- An increase in the intergovernmental agreement with the city of Colorado Springs necessitated an increase in salaries for school resource officers in program 039000.
- Security for the summer enrichment program is included in other purchased services.
- No other significant changes in the expenditure budget are reflected for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Changes	FY18-19 Adopted
					Mid-Year Budget		
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	185,526	189,741	206,173	7,317	213,490
011050	REGULAR EMPLOYEES	CLERICAL.	67,615	68,297	75,342	3,920	79,262
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	1,273,114	1,279,304	1,464,540	228,004	1,692,544
013060	OVERTIME	CRAFTS, TRADES	81,748	82,280	80,980	(2,000)	78,980
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	3,994	-	2,946	-	2,946
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	46,374	48,223	54,656	1,773	56,429
020050	EMPLOYEE BENEFITS	CLERICAL.	32,231	32,813	35,723	(1,777)	33,946
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	448,451	441,798	523,799	17,942	541,741
039000	PROFESSIONAL/CONSULTANT SERVICES		307,354	315,647	310,000	31,000	341,000
043000	REPAIRS & MAINTENANCE		83,419	84,717	79,184	2,000	81,184
043100	COPIER MAINTENANCE		944	1,455	1,000	-	1,000
050000	OTHER PUR. SERVICES		115,104	107,814	110,440	4,000	114,440
055000	PRINTING		4,820	3,895	3,600	558	4,158
058000	TRAVEL & REGISTRATION		-	-	432	-	432
058300	MILEAGE		-	-	58	(58)	-
061000	GENERAL SUPPLIES		13,695	17,207	13,765	(1,200)	12,565
073000	CAPITAL EQUIPMENT		-	194,326	200,000	-	200,000
073500	NON-CAPITAL EQUIPMENT		197,641	11,212	17,400	(2,000)	15,400
081000	DUES		-	53	500	(500)	-
Total Expenditures			2,862,032	2,878,783	3,180,538	288,979	3,469,517

Staff FTE:

NON-TEACHER PROFESSIONALS	3.00	3.00	3.00	-	3.00
EDUCATION SUPPORT PROFESSIONALS	58.00	58.00	58.50	-	58.50

FTE Totals

61.00	61.00	61.50	-	61.50
--------------	--------------	--------------	----------	--------------

Program: Transportation Supervision
 Program Budget Manager: Nick Soto
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 27100
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

- Goal 5 Provide a safe learning and working environment.
- Goal 6 Demonstrate operational efficiencies.
- Goal 7 Demonstrate fiscal prudence and financial responsibility.

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.
- There are no significant changes in the expenditure budget line items for FY18/19.

Acct #	Object	Job Class	FY17-18			Changes	FY18-19 Adopted
			FY15-16 Actual	FY16-17 Actual	Mid-Year Budget		
011010	REGULAR EMPLOYEES ADMINISTRATOR		-	-	92,774	3,246	96,020
011030	REGULAR EMPLOYEES NON-TEACHER PROF.		139,500	151,131	66,504	2,405	68,909
011050	REGULAR EMPLOYEES CLERICAL.		30,433	30,146	33,773	2,882	36,655
011060	REGULAR EMPLOYEES CRAFTS, TRADES		223,067	231,319	210,868	136,542	347,410
020010	EMPLOYEE BENEFITS ADMINISTRATOR		-	-	29,475	862	30,337
020030	EMPLOYEE BENEFITS NON-TEACHER PROF.		39,285	45,288	26,502	715	27,217
020050	EMPLOYEE BENEFITS CLERICAL.		17,784	17,931	19,386	(11,340)	8,046
020060	EMPLOYEE BENEFITS CRAFTS, TRADES		76,199	76,809	67,077	43,705	110,782
021660	WORKERS COMPENSATION		19,930	24,105	12,858	4,285	17,143
029030	MILEAGE ALLOWANCE-PROF.		1,500	1,500	1,500	-	1,500
043100	COPIER MAINTENANCE		2,302	2,617	1,600	400	2,000
050000	OTHER PUR. SERVICES		122,469	77,917	110,000	-	110,000
052000	INSURANCE - NON-BENEFIT		148,828	160,158	133,848	(20,150)	113,698
055000	PRINTING		8,424	10,398	5,013	(13)	5,000
061000	GENERAL SUPPLIES		5,218	10,527	6,000	-	6,000
Total Expenditures			834,939	839,847	817,178	163,539	980,717
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 Budget Manager: Nick Soto
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 27200
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

- Goal 5 Provide a safe learning and working environment.
- Goal 6 Demonstrate operational efficiencies.
- Goal 7 Demonstrate fiscal prudence and financial responsibility.

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 100.90.
- This budget remains steady for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Changes	FY18-19 Adopted
					Mid-Year Budget		
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	1,681,338	1,751,737	2,110,909	(13,885)	2,097,024
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	-	-	10,000	-	10,000
013060	OVERTIME	CRAFTS, TRADES	19,077	43,509	14,000	-	14,000
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	46,900	47,800	48,000	-	48,000
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	576,019	598,291	554,033	223,068	777,101
039000	PROFESSIONAL/CONSULTANT	SERVICES	5,185	1,960	20,000	(15,000)	5,000
050000	OTHER PUR. SERVICES		2,264	77,326	3,500	-	3,500
051400	STUDENT TRANSPORTATION	PARENTS	68	5,004	2,500	7,500	10,000
051500	STUDENT TRANSPORTATION	CONTRACTOR	28,657	20,052	45,900	7,615	53,515
058000	TRAVEL & REGISTRATION		5,958	6,103	2,534	(34)	2,500
058300	MILEAGE		-	-	581	(81)	500
061000	GENERAL SUPPLIES		-	8,905	5,000	-	5,000
062600	MOTOR VEHICLE FUELS		140,096	254,002	500,900	-	500,900
073200	VEHICLE		(58,949)	204,316	-	-	-
073400	TECHNOLOGY EQUIPMENT		3,445	15,458	-	-	-
081000	DUES & SUBSCRIPTIONS		440	-	-	-	-
Total Expenditures			2,450,498	3,034,464	3,317,857	209,183	3,527,040
Staff FTE:							
	EDUCATION SUPPORT	PROFESSIONALS	100.90	100.90	100.90	-	100.90
FTE Totals			100.90	100.90	100.90	-	100.90

Program: Vehicle Services
 Program Budget Manager: John Hill
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 27400
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

- Goal 5 Provide a safe learning and working environment.
- Goal 6 Demonstrate operational efficiencies.
- Goal 7 Demonstrate fiscal prudence and financial responsibility.

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	FY15-16 Actual	FY16-17 Actual	FY16-17	Changes	FY18-19 Adopted
					Mid-Year Budget		
011030	REGULAR EMPLOYEES NON-TEACHER PROF.		60,856	60,856	66,127	2,346	68,473
011060	REGULAR EMPLOYEES CRAFTS, TRADES		212,687	213,299	250,551	931	251,482
013060	OVERTIME	CRAFTS, TRADES	1,948	-	1,800	-	1,800
020030	EMPLOYEE BENEFITS NON-TEACHER PROF.		20,153	20,541	22,754	647	23,401
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	81,326	80,118	90,349	(2,006)	88,343
050000	OTHER PUR. SERVICES		5,866	13,280	12,250	-	12,250
058000	TRAVEL & REGISTRATION		1,282	-	-	-	-
061000	GENERAL SUPPLIES		264,587	218,593	228,000	-	228,000
073400	TECHNOLOGY EQUIPMENT		684	835	-	-	-
Total Expenditures			649,389	607,523	671,831	1,918	673,749
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 Budget Manager: John Hill
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 27500
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 5 Provide a safe learning and working environment.
 Goal 6 Demonstrate operational efficiencies.
 Goal 7 Demonstrate fiscal prudence and financial responsibility.

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.
- A one-time budget increase for small vehicle replacements in FY17/18 is not funded in FY18/19.
- There are no other significant changes in the expenditure budget line items for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18		FY18-19 Adopted
					Mid-Year Budget	Changes	
011060	REGULAR EMPLOYEES CRAFTS, TRADES		65,961	66,637	75,105	2,301	77,406
020060	EMPLOYEE BENEFITS CRAFTS, TRADES		32,077	33,711	40,148	1,028	41,176
061000	GENERAL SUPPLIES		14,882	13,308	13,500	-	13,500
073200	VEHICLE		-	-	106,934	(106,934)	-
Total Expenditures			112,919	113,657	235,687	(103,605)	132,082
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		2.00	2.00	2.00	-	2.00
FIE Totals			2.00	2.00	2.00	-	2.00

Program: Support Services – Central
 Program Budget Manager: TBD
 Division: Personnel Support Services
 Division Head: TBD

Program No.: 28010
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

- Goal 1 Demonstrate improvement of student achievement
- Goal 2 Demonstrate a high performing team
- Goal 7 Demonstrate fiscal prudence and financial responsibility

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.
- There are no significant changes to this budget for FY18/19.

Acct #	Object	Job Class	FY15-16	FY16-17	FY17-18	Changes	FY18-19
			Actual	Actual	Mid-Year Budget		Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	286,309	243,805	302,797	19,365	322,162
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	-	-	98,173	3,829	102,002
011050	REGULAR EMPLOYEES	CLERICAL	82,509	84,205	86,913	359	87,272
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	45,055	45,481	40,756	5,000	45,756
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	67,745	65,673	85,857	4,570	90,427
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	-	-	21,469	-	22,236
020050	EMPLOYEE BENEFITS	CLERICAL	21,048	21,179	22,674	1,512	24,186
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	3,300	2,400	3,600	-	3,600
050000	OTHER PURCHASED SERVICES		29,218	538	4,500	-	4,500
058000	TRAVEL & REGISTRATION		4,499	2,036	2,500	-	2,500
058300	MILEAGE REIMBURSEMENT		262	-	462	-	462
061000	GENERAL SUPPLIES		4,207	5,003	5,200	-	5,200
073500	NON-CAPITAL EQUIPMENT		-	-	325	-	325
081000	DUES & FEES		1,127	1,314	1,500	-	1,500
Total Expenditures			545,280	471,634	676,726	34,635	712,128
Staff FTE:							
	ADMINISTRATORS		2.00	2.00	2.00	-	2.00
	NON-TEACHER PROFESSIONALS		-	-	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		2.00	2.00	2.00	-	2.00
FTE Totals			4.00	4.00	5.00	-	5.00

Program: Grants Administration
 Program Budget Manager: Patricia Reitwiesner
 Division: Personnel Support Services
 Division Head: TBD

Program No.: 28130
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

- Goal 1 Demonstrate improvement of student achievement.
- Goal 4 Communicate and engage frequently with our customers.
- Goal 7 Demonstrate fiscal prudence and financial responsibility.

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.
- This program budget is steady for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATORS	88,878	88,878	-	-	-
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	58,286	62,475	160,564	5,697	166,261
011050	REGULAR EMPLOYEES	CLERICAL.	89,018	78,347	114,240	3,499	117,739
020010	EMPLOYEE BENEFITS	ADMINISTRATORS	29,241	29,807	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	12,176	14,745	47,428	1,454	48,882
020050	EMPLOYEE BENEFITS	CLERICAL.	37,609	37,608	53,173	(1,329)	51,844
039000	PROFESSIONAL/CONSULTANT SERVICES		-	9,904	8,830	-	8,830
043100	COPIER MAINTENANCE		112	1,144	200	-	200
050000	OTHER PURCHASED SERVICES		4,244	18,477	1,363	-	1,363
055000	PRINTING		919	305	600	-	600
058000	TRAVEL & REGISTRATION		5,714	1,245	3,500	-	3,500
058300	MILEAGE REIMBURSEMENT		278	121	262	-	262
061000	GENERAL SUPPLIES		9,481	5,495	5,000	-	5,000
073500	NON-CAPITAL EQUIPMENT		1,438	1,315	2,000	-	2,000
081000	DUES & FEES		892	-	1,000	-	1,000
086900	INDIRECT COSTS		126,968	126,968	126,968	-	126,968
Total Expenditures			465,253	476,832	525,128	9,321	534,449
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: Community Relations Services
 Program Budget Manager: Devra Ashby
 Division: Superintendent
 Division Head: Michael Thomas

Program No.: 28230
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 4 Communicate and engage frequently with our customers.

Explanation for Use of Funds and Significant Changes:

- The expenditure line items support the day to day operations of this program.
- A recurring budget modification of \$27,000 to support the District’s website accessibility needs as well as a transfer of budget from Telecommunications (program 28450) account for the increase in electronic media supplies.
- Other than redistribution of funds, there are significant changes to this program budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Change	FY18-19 Adopted
					Mid-Year Budget		
011010	REGULAR EMPLOYEES	ADMINISTRATOR	-	-	107,642	3,767	111,409
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	165,440	172,207	79,480	2,873	82,353
011050	REGULAR EMPLOYEES	CLERICAL.	106,441	107,498	121,120	939	122,059
012050	TEMP. EMPLOYEES	CLERICAL.	-	80	1,000	-	1,000
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	-	-	35,444	1,019	36,463
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	45,604	54,044	24,796	751	25,547
020050	EMPLOYEE BENEFITS	CLERICAL.	45,779	46,699	51,928	868	52,796
039000	PROFESSIONAL/CONSULTANT SERVICES		36,850	53,090	30,500	-	30,500
050000	OTHER PURCHASED SERVICES		11,255	9,149	31,945	(65)	31,880
053300	POSTAGE		-	-	-	65	65
054000	ADVERTISING		271,190	223,180	200,000	-	200,000
055000	PRINTING		24,411	25,882	28,656	-	28,656
058000	TRAVEL & REGISTRATION		6,198	6,065	3,719	-	3,719
058300	MILEAGE REIMBURSEMENT		383	434	1,069	-	1,069
061000	GENERAL SUPPLIES		1,465	3,996	6,300	-	6,300
065000	ELECTRONIC MEDIA SUPPLIES		-	-	44,000	70,875	114,875
073500	NON-CAPITAL EQUIPMENT		1,078	12,182	1,957	-	1,957
081000	DUES & FEES		201	950	1,075	-	1,075
Total Expenditures			716,295	715,454	770,631	81,092	851,723

Staff FTE:

ADMINISTRATOR	2.00	2.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS	-	-	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 Budget Manager: Danniella Ewen
 Division: Personnel Support Services
 Division Head: TBD

Program No.: 28300
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

- Goal 1 Demonstrate improvement of student achievement.
- Goal 2 Demonstrate a high performing team.
- Goal 7 Demonstrate fiscal prudence and financial responsibility.

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.
- Two recurring budget modifications 1) maintenance of the electronic time keeping system and 2) additional guest staff orientation and training support are included in the other purchased services line.
- Federal guidelines require an additional 1.0 professional FTE to support this program.
- The postage budget was reinstated for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Changes	FY18-19 Adopted
					Mid-Year Budget		
011010	REGULAR EMPLOYEES	ADMINISTRATOR	208,618	304,790	216,387	7,854	224,241
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	244,711	245,332	360,891	106,011	466,902
011050	REGULAR EMPLOYEES	CLERICAL	367,812	386,419	451,079	4,311	455,390
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	-	17,146	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL	5,827	17,609	13,065	-	13,065
013050	OVERTIME	CLERICAL	4,415	7,989	5,000	-	5,000
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	13,457	5,304	-	5,304
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	57,600	84,508	60,358	1,960	62,318
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	76,560	85,758	111,583	35,498	147,081
020050	EMPLOYEE BENEFITS	CLERICAL	132,362	148,039	175,610	(10,877)	164,733
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		59,457	89,146	85,000	-	85,000
039000	PROFESSIONAL/CONSULTANT SERVICES		12,423	12,135	10,000	-	10,000
043100	COPIER MAINTENANCE		2,009	2,316	2,900	-	2,900
050000	OTHER PURCHASED SERVICES		76,383	62,429	38,361	72,500	110,861
053300	POSTAGE		3,557	2,589	-	4,000	4,000
055000	PRINTING		8,137	15,031	16,200	-	16,200
058000	TRAVEL & REGISTRATION		2,682	3,471	3,617	-	3,617
058300	MILEAGE REIMBURSEMENT		495	3,062	4,592	-	4,592
061000	GENERAL SUPPLIES		9,918	23,570	11,000	-	11,000
073500	NON-CAPITAL EQUIPMENT		3,068	6,180	900	-	900
081000	DUES & FEES		5,711	6,724	3,532	-	3,532
086900	INDIRECT COSTS		(41,241)	(41,241)	(41,241)	-	(41,241)
Total Expenditures			1,247,703	1,503,658	1,541,338	221,257	1,762,595
Staff FTE:							
	ADMINISTRATORS		2.00	3.00	2.00	-	2.00
	NON-TEACHER PROFESSIONALS		3.00	3.00	4.00	1.00	5.00
	EDUCATION SUPPORT PROFESSIONALS		11.50	11.50	12.00	-	12.00
FTE Totals			16.50	17.50	18.00	1.00	19.00

Program: Recruitment and Placement Services
 Program Budget Manager: Danniella Ewen
 Division: Personnel Support Services
 Division Head: TBD

Program No.: 28320
 Date: June 13, 2018

Program Description:

This program funds activity concerned with recruiting, employing and assigning personnel within the District to fill approved positions to increase student achievement.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement in student achievement.
 Goal 2 Demonstrate a high performing team.

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.
- This program remains steady for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Changes	FY18-19 Adopted
					Mid-Year Budget		
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	5,000	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHERS	12,580	23,470	34,880	-	34,880
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	941	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHERS	2,369	4,604	7,447	87	7,534
050000	OTHER PURCHASED SERVICES		30,175	44,307	177,300	-	177,300
055000	PRINTING		-	3,021	-	-	-
058100	IN-STATE TRAVEL		9,214	3,852	3,655	-	3,655
058200	OUT-OF-STATE TRAVEL		7,783	12,632	11,000	-	11,000
061000	GENERAL SUPPLIES		-	4,789	-	-	-
Total Expenditures			68,062	96,675	234,282	87	234,369

Program: Non-Instructional Staff Development
 Program Budget Manager: Danniella Ewen
 Division: Personnel Support Services
 Division Head: TBD

Program No.: 28340
 Date: June 13, 2018

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).

Alignment with District Business Plan Goals:

Goal 2 Demonstrate a high performing team.
 Goal 7 Demonstrate fiscal prudence and financial responsibility.

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	FY15-16 Actual	FY16-17 Actual	FY17-18	Changes	FY18-19 Adopted
					Mid-Year Budget		
015050	SUPPLEMENTAL PAY	CLERICAL	13,500	12,100	15,000	-	15,000
020050	EMPLOYEE BENEFITS	CLERICAL	2,547	2,372	3,203	37	3,240
024050	TUITION REIMBURSEM	CLERICAL	21,457	25,757	33,000	-	33,000
058000	TRAVEL & REGISTRATION		125,779	108,338	385,600	-	385,600
061000	GENERAL SUPPLIES		-	5,155	5,000	-	5,000
Total Expenditures			163,283	153,722	441,803	37	441,840

Program: Non-Instructional Staff Training
 Program Budget Manager: Linda Sanders
 Division: Personnel Support Services
 Division Head: TBD

Program No.: 28341
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 2 Demonstrate a high performing team.
 Goal 7 Demonstrate fiscal prudence and financial responsibility.

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.
- There are no significant changes to the program’s expenditure budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Changes	FY18-19 Adopted
011050	REGULAR EMPLOYEES	CLERICAL	72,162	72,894	82,092	767	82,859
012050	TEMP. EMPLOYEES	CLERICAL	147	294	5,000	-	5,000
013050	OVERTIME	CLERICAL	1,470	1,193	3,000	-	3,000
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	673	771	2,000	-	2,000
015050	SUPPLEMENTAL PAY	CLERICAL	4,011	3,775	10,000	-	10,000
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	131	156	427	5	432
020050	EMPLOYEE BENEFITS	CLERICAL	31,503	32,016	38,196	654	38,850
039000	PROFESSIONAL/CONSULTANT SERVICES		1,100	3,136	2,247	-	2,247
050000	OTHER PURCHASED SERVICES		12,136	12,547	10,000	-	10,000
055000	PRINTING		2,205	1,421	4,000	-	4,000
058000	TRAVEL & REGISTRATION		7,942	1,000	2,000	-	2,000
061000	GENERAL SUPPLIES		13,462	6,342	6,000	-	6,000
Total Expenditures			146,941	135,546	164,962	1,426	166,388
Staff FTE:							
	EDUCATION SUPPORT PROFESSIONALS		2.00	2.00	2.00	-	2.00
FTE Totals			2.00	2.00	2.00	-	2.00

Program: Equal Opportunity Program and Ombudsman
 Program Budget Manager: Alvin Brown, Jr.
 Division: Personnel Support Services
 Division Head: TBD

Program No.: 28380
 Date: June 13, 2018

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).

Alignment with District Business Plan Goals:

- Goal 2 Demonstrate a high performing team.
- Goal 4 Communicate and engage frequently with our customers.
- Goal 7 Demonstrate fiscal prudence and financial responsibility.

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.
- There are no significant changes to this program's expenditure budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Changes	FY18-19 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	89,367	89,368	97,108	3,445	100,553
011050	REGULAR EMPLOYEES	CLERICAL	45,254	44,810	49,477	1,516	50,993
012050	TEMP. EMPLOYEES	CLERICAL	-	-	736	-	736
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	21,971	22,505	25,579	834	26,413
020050	EMPLOYEE BENEFITS	CLERICAL	13,264	13,457	15,382	511	15,893
039000	PROFESSIONAL/CONSULTANT SERVICES		4,041	6,698	3,000	-	3,000
043100	COPIER MAINTENANCE		12	-	300	-	300
050000	OTHER PURCHASED SERVICES		768	639	3,200	-	3,200
055000	PRINTING		71	-	900	-	900
058000	TRAVEL & REGISTRATION		329	-	954	-	954
061000	GENERAL SUPPLIES		352	606	1,707	-	1,707
073500	NON-CAPITAL EQUIPMENT		2,567	-	-	-	-
081000	DUES & FEES		-	-	200	-	200
Total Expenditures			177,996	178,083	198,543	6,306	204,849
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 Budget Manager: John McCarron
 Division: Information Technology
 Division Head: John McCarron

Program No.: 28400
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

- Goal 2 Demonstrate a high performing team.
- Goal 4 Communicate and engage frequently with our customers.
- Goal 6 Demonstrate operational efficiencies.

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 includes an increase to accommodate maintenance and licensing increases 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.
- There are no other significant changes to the expenditure budget other than redistribution of existing funds.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Changes	FY18-19 Adopted
					Mid-Year Budget		
011010	REGULAR EMPLOYEES	ADMINISTRATOR	-	-	104,281	6,016	110,297
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	1,042,413	1,005,604	940,050	(6,477)	933,573
011060	REGULAR EMPLOYEES	CRAFTS & TRADES	47,460	56,466	54,003	(876)	53,127
012050	TEMP. EMPLOYEES	CLERICAL	-	300	500	-	500
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	2,000	-	-	-	-
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	12,000	4,000	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	376	-	31,762	1,460	33,222
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	285,295	285,455	285,216	1,217	286,433
020050	EMPLOYEE BENEFITS	CLERICAL	-	61	107	-	107
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	9,352	11,532	11,913	(192)	11,721
033100	LEGAL SERVICES		-	-	20,000	-	20,000
039000	PROFESSIONAL/CONSULTANT SERVICES		282	-	1,000	-	1,000
043100	COPIER MAINTENANCE		4,500	5,175	4,800	-	4,800
050000	OTHER PURCHASED SERVICES		467,046	436,316	509,857	105,317	615,174
055000	PRINTING		7,054	3,227	7,000	-	7,000
058000	TRAVEL & REGISTRATION		37,215	18,894	15,000	-	15,000
058300	MILEAGE REIMBURSEMENT		695	747	1,000	-	1,000
061000	GENERAL SUPPLIES		9,033	2,984	16,000	(11,875)	4,125
065000	ELECTRONIC MEDIA SUPPLIES		555	209	3,000	-	3,000
073000	EQUIPMENT		-	-	6,675	(6,675)	-
073400	TECHNOLOGY EQUIPMENT		-	-	-	12,457	12,457
073500	NON-CAPITAL EQUIPMENT		6,979	8,660	5,782	(5,782)	-
086000	INTERNAL CHARGE		(727)	(727)	(727)	-	(727)
Total Expenditures			1,931,527	1,838,903	2,017,219	94,590	2,111,809

Staff FTE:

ADMINISTRATORS	-	-	1.00	-	1.00
NON-TEACHER PROFESSIONALS	12.00	12.00	10.00	-	10.00
EDUCATION SUPPORT PROFESSIONALS	1.00	1.00	1.00	-	1.00
FTE Totals	13.00	13.00	12.00	-	12.00

Program: Network Operations Services
 Program Budget Manager: John McCarron
 Division: Information Technology
 Division Head: John McCarron

Program No.: 28440
 Date: June 13, 2018

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.

Alignment with Business Plan Goals:

- Goal 2 Demonstrate a high performing team.
- Goal 4 Communicate and engage frequently with our customers.
- Goal 6 Demonstrate operational efficiencies.
- Goal 7 Demonstrate fiscal prudence and financial responsibility.

Explanation for Use of Funds and Significant Changes:

- Funds in this program are used for maintenance and repair of district hardware.
- An increase in the E-rate distribution for technology accounts for the increase in the technology equipment line item.
- Other expenditure items in this budget remain steady for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Changes	FY18-19 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	-	-	112,792	4,257	117,049
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	565,156	585,519	652,695	99,299	751,994
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	-	-	2,000	2,000
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	-	-	6,000	6,000
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	-	-	24,951	951	25,902
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	143,173	162,625	191,696	35,639	227,335
050000	OTHER PURCHASED SERVICES		686,738	854,855	873,794	(100,293)	773,501
058000	TRAVEL & REGISTRATION		6,190	9,279	4,000	-	4,000
058300	MILEAGE REIMBURSEMENT		992	-	814	-	814
061000	GENERAL SUPPLIES		1,243	1,909	1,600	-	1,600
073000	EQUIPMENT		677,401	24,293	68,641	(68,641)	-
073400	TECHNOLOGY EQUIPMENT		48,033	417,927	89,116	1,154,641	1,243,757
073500	NON-CAPITAL EQUIPMENT		-	37,175	-	-	-
Total Expenditures			2,128,924	2,093,582	2,020,099	1,133,853	3,153,952

Staff FTE:

ADMINISTRATOR	0.00	0.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS	6.00	6.00	7.00	-	7.00
FTE Totals	6.00	6.00	8.00	-	8.00

Program: Telecommunications
 Program Budget Manager: John McCarron
 Division: Information Technology
 Division Head: John McCarron

Program No.: 28450
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

- Goal 4 Communicate and engage frequently with our customers.
- Goal 6 Demonstrate operational efficiencies.
- Goal 7 Demonstrate fiscal prudence and financial responsibility.

Explanation for Use of Funds and Significant Changes:

- A transfer to program 28230 for the electronic time keeping system explains the reduction in line 053000, communications.
- There are no significant changes to the expenditure line items in this budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Changes	FY18-19 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	160,367	92,848	87,992	3,122	91,114
011050	REGULAR EMPLOYEES	CLERICAL	-	-	58,066	(941)	57,125
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	39,002	27,544	26,864	810	27,674
020050	EMPLOYEE BENEFITS	CLERICAL	-	-	17,090	(1)	17,089
053000	COMMUNICATIONS		524,557	582,646	600,000	(32,000)	568,000
058000	TRAVEL & REGISTRATION		178	2,004	1,000	-	1,000
065000	ELECTRONIC MEDIA SUPPLIES		84,000	-	-	-	-
073000	CAPITAL EQUIPMENT		-	-	1,000,000	-	1,000,000
073400	TECHNOLOGY EQUIPMENT		10,734	2,907	10,877	-	10,877
Total Expenditures			818,838	707,949	1,801,889	(29,010)	1,772,879

Staff FTE:

NON-TEACHER PROFESSIONALS	2.00	2.00	1.00	-	1.00
CLERICAL	0.00	0.00	1.00	-	1.00
FTE Totals	2.00	2.00	2.00	-	2.00

Program: Unemployment
 Program Budget Manager: Karey Urbanski
 Division: Personnel Support Services
 Division Head: TBD

Program No.: 28510
 Date: June 13, 2018

Program Description:

This program accounts for costs associated with state mandated unemployment compensation benefits for district employees.

Alignment with District Business Plan Goals:

Goal 2 Demonstrate a high performing team.
 Goal 7 Demonstrate fiscal prudence and financial responsibility.

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	FY15-16 Actual	FY16-17 Actual	FY17-18	Changes	FY18-19 Adopted
					Mid-Year Budget		
039000	PROFESSIONAL/CONSULTANT SERVICES		6,667	-	9,000	-	9,000
052500	UNEMPLOY. COMP.		105,595	177,999	153,250	-	153,250
Total Expenditures			112,262	177,999	162,250	-	162,250

Program: Safety Program
 Program Budget Manager: Kent Poe
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 28550
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

- Goal 2 Demonstrate a high-performing team.
- Goal 4 Communicate and engage frequently with our customers.
- Goal 5 Provide a safe learning and working environment.
- Goal 6 Demonstrate operational efficiencies.
- Goal 7 Demonstrate fiscal prudence and financial responsibility.

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	FY15-16 Actual	FY16-17 Actual	FY17-18	Changes	FY18-19 Adopted
					Mid-Year Budget		
012020	TEMP. EMPLOYEES	TEACHER	3,724	1,100	2,500	-	2,500
012050	TEMP. EMPLOYEES	CLERICAL.	1,862	1,466	2,500	-	2,500
020020	EMPLOYEE BENEFITS	TEACHER	734	223	534	-	534
020050	EMPLOYEE BENEFITS	CLERICAL.	370	301	534	-	534
039000	PROFESSIONAL/CONSULTANT SERVICES		7,128	-	9,000	-	9,000
073500	NON-CAPITAL EQUIPMENT		(590)	(927)	2,100	-	2,100
Total Expenditures			13,227	2,163	17,168	-	17,168

Program: Volunteer Services
 Program Budget Manager: Lou Ann Dekleva
 Division: Personnel Support Services
 Division Head: TBD

Program No.: 29100
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

- Goal 1 Demonstrate improvement of student achievement.
- Goal 3 Embrace a culture of constant innovation.
- Goal 4 Communicate and engage frequently with our customers.
- Goal 5 Provide a safe learning and working environment.
- Goal 6 Demonstrate operational efficiencies.
- Goal 7 Demonstrate fiscal prudence and financial responsibility

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.
- There are no other significant changes to this program’s expenditure budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18		FY18-19 Adopted
					Mid-Year Budget	Changes	
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	91,906	94,599	102,719	3,646	106,365
011050	REGULAR EMPLOYEES	CLERICAL	36,605	36,978	41,656	1,276	42,932
012020	TEMP. EMPLOYEES	TEACHER	300	200	363	-	363
020020	EMPLOYEE BENEFITS	TEACHER	61	42	78	-	78
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	34,289	23,569	26,801	877	27,678
020050	EMPLOYEE BENEFITS	CLERICAL	11,334	11,625	13,256	437	13,693
043100	COPIER MAINT.		132	114	500	-	500
050000	OTH. PUR. SERVICES		49,439	30,026	14,300	-	14,300
055000	PRINTING		2,391	1,958	3,850	-	3,850
058000	TRAVEL & REGISTRATION		788	522	799	-	799
058300	MILEAGE REIMBURSEMENT		769	987	1,022	-	1,022
061000	GENERAL SUPPLIES		944	1,112	1,625	-	1,625
065000	MEDIA SUPPLIES		-	8,000	55,500	-	55,500
073400	TECHNOLOGY EQUIPMENT		-	17,350	-	-	-
073500	NON-CAPITAL EQUIPMENT		1,972	1,227	1,980	-	1,980
081000	DUES & SUBSCRIPTIONS		335	290	700	-	700
Total Expenditures			231,266	228,599	265,149	6,236	271,385
Staff FTE:							
	NON-TEACHER PROFESSIONALS		2.00	2.00	2.00	-	2.00
	EDUCATION SUPPORT PROFESSIONALS		1.50	1.50	1.50	-	1.50
FIE Totals			3.50	3.50	3.50	-	3.50

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

Program No.: 29500
 Date: June 13, 2018

Program Description:

This program accounts for costs associated with post-employment benefits for eligible education support professionals (ESP) and executive/professionals.

Alignment with District Business Plan Goals:

Goal 7 Demonstrate fiscal prudence and financial responsibility.

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.
- This program remains steady for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18		FY18-19 Adopted
					Mid-Year Budget	Changes	
016010	POST-EMPLOYMENT	ADMINISTRATOR	308,350	446,829	352,246	-	352,246
016050	POST-EMPLOYMENT	CLERICAL	137,170	339,320	166,329	-	166,329
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	6,986	10,752	34,000	-	34,000
020050	EMPLOYEE BENEFITS	CLERICAL	22,372	103,374	102,328	-	102,328
Total Expenditures			474,878	900,275	654,903	-	654,903

Program:	Tesla Infant/Toddler Program	Program No.:	33100
Program Budget Manager:	Kathy Howell		
Division:	Instruction, Curriculum and Student Services	Date:	June 13, 2018
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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement.
 Goal 4 Communicate and engage frequently with our customers.
 Goal 5 Provide a safe learning and working environment

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 FY18/19 projections.
- The supplies line item remains steady for FY18/19 in support of this program.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Changes	FY18-19 Adopted
					Mid-Year Budget		
011040	REGULAR EMPLOYEES	PARAPROFESSIONAL	143,683	146,993	178,419	5,638	184,057
013040	OVERTIME	PARAPROFESSIONAL	4,817	4,277	3,800	-	3,800
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	67,968	72,109	79,108	418	79,526
061000	GENERAL SUPPLIES		8,445	7,003	8,538	-	8,538
Total Expenditures			224,913	230,381	269,865	6,056	275,921
Staff FIE:							
	EDUCATION SUPPORT PROFESSIONALS		7.50	7.50	7.50	-	7.50
FIE Totals			7.50	7.50	7.50	-	7.50

Program: GED Services and Testing
 Program Budget Manager: Melissa Burkhardt-Shields
 Division: Superintendent
 Division Head: Michael Thomas

Program No.: 33400
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement of student achievement
 Goal 3 Embrace a culture of constant innovation

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	FY15-16 Actual	FY16-17 Actual	FY17-18		FY18-19 Adopted
					Mid-Year Budget	Changes	
011040	REGULAR EMPLOYEES	PARAPROFESSIONAL	4,403	4,175	5,697	(5,697)	-
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	883	863	1,042	(1,042)	-
061000	GENERAL SUPPLIES		2,280	-	500	(250)	250
Total Expenditures			7,565	5,038	7,239	(6,989)	250

Program: Facility Rentals
 Program Budget Manager: Melinda Drobny
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 33500
 Date: June 13, 2018

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 \$250,000 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.

Alignment with District Business Plan Goals:

- Goal 4 Communicate and engage frequently with our customers.
- Goal 5 Provide a safe learning and working environment.
- Goal 7 Demonstrate fiscal prudence and financial responsibility.

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.
- There are no significant changes to this program’s expenditure budget for FY18/19.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18	Changes	FY18-19 Adopted
					Mid-Year Budget		
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	111,965	111,965	121,663	4,317	125,980
011050	REGULAR EMPLOYEES	CLERICAL	37,128	37,499	42,228	1,293	43,521
012050	TEMP. EMPLOYEES	CLERICAL	5,109	6,492	10,000	-	10,000
013060	OVERTIME	CRAFTS & TRADES	82,643	97,406	56,119	51,159	107,278
015060	SUPPLEMENTAL PAY	CRAFTS & TRADES	24,958	21,549	14,171	-	14,171
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	35,511	36,208	40,230	1,166	41,396
020050	EMPLOYEE BENEFITS	CLERICAL	17,445	18,077	20,624	542	21,166
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	21,111	23,782	15,007	11,226	26,233
050000	OTHER PURCHASED SERVICES		8,700	8,526	10,700	-	10,700
055000	PRINTING		10,878	7,091	20,591	-	20,591
058300	MILEAGE		423	429	350	-	350
061000	GENERAL SUPPLIES		4,590	1,105	1,275	-	1,275
061100	LAMPS		6,160	6,481	-	-	-
073500	NON-CAPITAL EQUIPMENT		165	-	990	-	990
084100	SCHOOL INCENTIVE FUNDS		-	-	375,411	-	375,411
086900	INDIRECT COSTS		10,318	10,318	10,318	-	10,318

Total Expenditures	377,103	386,927	739,677	69,703	809,380
---------------------------	----------------	----------------	----------------	---------------	----------------

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	-	3.00
-------------------	-------------	-------------	-------------	----------	-------------

Program: Crossing Guard Services
 Program Budget Manager: Kent Poe
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 33910
 Date: June 13, 2018

Program Description:

Colorado Springs School District 11 and the city of Colorado Springs maintains an inter-agency agreement for a school zone pedestrian safety program, which includes partial program funding.

Alignment with District Business Plan Goals:

Goal 2 Demonstrate a high performing team.
 Goal 5 Provide a safe learning and working environment.

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	FY15-16 Actual	FY16-17 Actual	FY17-18		FY18-19 Adopted
					Mid-Year Budget	Changes	
012050	TEMP. EMPLOYEES	CLERICAL	209,158	216,080	214,060	110,504	324,564
020050	EMPLOYEE BENEFITS	CLERICAL	41,275	44,054	45,702	24,404	70,106
061000	GENERAL SUPPLIES		493	1,471	1,500	-	1,500
Total Expenditures			250,926	261,606	261,262	134,908	396,170

Program: Adult Basic Education
 Program Budget Manager: Melissa Burkhardt-Shields
 Division: Superintendent
 Division Head: Michael Thomas

Program No.: 34100
 Date: June 13, 2018

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 Adult Education Family Literacy Act grant.

Alignment with District Business Plan Goals:

Goal 1 Demonstrate improvement in student achievement.
 Goal 3 Embrace a culture of constant innovation.

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	FY15-16 Actual	FY16-17 Actual	FY17-18	Changes	FY18-19 Adopted
					Mid-Year Budget		
011020	REGULAR EMPLOYEES	TEACHERS	117	1,743	-	119,876	119,876
011050	REGULAR EMPLOYEES	CLERICAL	117	1,743	-	-	-
012020	TEMP. EMPLOYEES	TEACHERS	30,561	11,647	17,000	10,325	27,325
015020	ADDITIONAL SALARY	TEACHERS	4,873	3,697	2,000	1,000	3,000
015040	ADDITIONAL SALARY	PARAPROFESSIONAL	-	400	-	-	-
015050	ADDITIONAL SALARY	CLERICAL	552	3,141	2,000	5,000	7,000
020020	EMPLOYEE BENEFITS	TEACHERS	7,043	3,079	4,000	31,954	35,954
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	-	84	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL	136	968	800	712	1,512
050000	OTHER PURCHASED SERVICES		668	1,049	1,200	-	1,200
055000	PRINTING		-	950	-	1,000	1,000
058000	TRAVEL & REGISTRATION		2,030	-	5,000	3,500	8,500
058300	MILEAGE		716	921	500	500	1,000
061000	GENERAL SUPPLIES		614	8,799	-	6,000	6,000
064200	TEXTBOOKS		2,678	1,463	4,000	-	4,000
073500	NON-CAPITAL EQUIPMENT		-	14,836	-	4,000	4,000
081000	DUES & MEMBERSHIP FEES		1,634	-	500	(250)	250
Total Expenditures			51,738	54,520	37,000	183,617	220,617
Staff FIE:							
	TEACHERS		-	-	-	1.15	1.15
FIE Totals			-	-	-	1.15	1.15

Program: Contingency Reserve
 Program Budget Manager: Laura Hronik
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 91000
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 7 Demonstrate fiscal prudence and financial responsibility.

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 for \$535,971 are assigned to be used to cover one-time technology program expenditures.
- The Board of Education assigned \$626,000 to be used to provide for teacher FTE positions offered on appeal to the Superintendent. This is estimated to cover 10 teachers FTE. With the passage of the 2017 mill levy override (MLO), specific funds to cover this need will be provided from that resource.
- Funds assigned for the energy lease were reserved in FY17/18 for the final operating transfer to the capital reserve capital projects fund. With the transfer now covered in the FY18/19 budget, this reserve is no longer needed.

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
084000	Unassigned		-	-	16,372,702	(856,231)	15,516,471
084000	Assigned for Possible Teacher Positions		-	-	626,000	(626,000)	-
084000	Assigned for Energy Lease		-	-	457,008	(457,008)	-
084000	Committed - Information Tech. Fund Carry over		-	-	535,971	-	535,971
Total Expenditures			-	-	17,991,681	(1,939,239)	16,052,442

Program: District Emergency Reserve
 Program Budget Manager: Laura Hronik
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 93100
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 7 Demonstrate fiscal prudence and financial responsibility.

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	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
084000	Restricted - 3%		-	-	5,148,026	-	5,148,026
Total Expenditures			-	-	5,148,026	-	5,148,026

Program: Reserves for Multiple Year Obligations
 Program Budget Manager: Laura Hronik
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 93200
 Date: June 13, 2018

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).

Alignment with Business Plan Goals:

Goal 7 Demonstrate fiscal prudence and financial responsibility.

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 \$250,000 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	FY15-16 Actual	FY15-16 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
084000	Restricted - Multi-Year Obligations		-	-	250,000	-	250,000
Total Expenditures			-	-	250,000	-	250,000

Program: Encumbrance Reserve
 Program Budget Manager: Laura Hronik
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 94000
 Date: June 13, 2018

Program Description:

This account is used to aggregate purchase obligations, which have not been fulfilled by the end of the fiscal year.

Alignment with District Business Plan Goals:

Goal 7 Demonstrate fiscal prudence and financial responsibility.

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.
- Encumbrance reserve is a “budget only” assignment of fund balance. Governmental Accounting Standards Board (GASB) statement 54 does not recognize encumbrance reserves as proper disclosure for purposes of reporting under the District’s Comprehensive Annual Financial Report (CAFR).

Acct #	Object	Job Class	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
084000	CONTINGENCY		-	-	159,875	840,125	1,000,000
Total Expenditures			-	-	159,875	840,125	1,000,000

Program: Unanticipated Revenue
 Program Budget Manager: Laura Hronik
 Division: Business Services
 Division Head: Glenn Gustafson

Program No.: 99000
 Date: June 13, 2018

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.

Alignment with District Business Plan Goals:

Goal 7 Demonstrate fiscal prudence and financial responsibility.

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	FY15-16 Actual	FY16-17 Actual	FY17-18 Mid-Year Budget	Change	FY18-19 Adopted
084000	CONTINGENCY		-	-	150,000	-	150,000
Total Expenditures			-	-	150,000	-	150,000

RISK MANAGEMENT PROGRAM

FUND

BUDGET ADMINISTRATOR:	Kent Poe	FUND:	Risk Management Fund
DIVISION HEAD:	Glenn Gustafson	DATE:	June 13, 2018

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 FY2018-19, state equalization funding is estimated at \$2,415,893. 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 *	\$126,149
b. Production Printing Fund	4,407
c. General Fund:	
Athletics	23,955
Transportation	<u>130,841</u>
Total	<u>\$285,352</u>

Expenditure offset amounts are determined using insurance underwriting principles that account for negotiated insurance costs, historical and actuarially projected claims, risk exposures, safety, and administrative costs.

*The FY2018-19 food services charge was calculated but not applied. However, it is included in the general fund transfer total.

3. Interest earned, estimated to be \$26,065 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

The FY2017-18 increase of .2 FTE was returned in FY2018-19.

FULL TIME POSITIONS	FY2015-16 AUTHORIZED	FY2016-17 AUTHORIZED	FY2017-18 MID-YEAR	CHANGE	FY2018-19 ADOPTED
Administrative	0.30	0.30	0.30	0.00	0.30
Professional	4.40	4.40	4.60	-0.20	4.40
ESP	1.00	1.00	1.00	0.00	1.00
TOTAL FTE	5.70	5.70	5.90	-0.20	5.70

Colorado Springs School District 11
RISK MANAGEMENT FUND
Schedule of Revenues, Expenditures, and Fund Balances
FY2018-19

	Actual			Budget		
	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Mid-Year	Change	2018-19 Adopted
Beginning Fund Balance:						
Assigned for Future Claims (pooled cash)	\$1,808,038	\$1,853,454	\$1,498,574	\$2,364,108	(0)	\$2,364,108
Prepaid Insurance	12,500	12,500	12,500	12,500	-	12,500
Adjusted Beginning Fund Balance	\$1,820,538	\$1,865,954	\$1,511,074	\$2,376,608	\$ (0)	\$2,376,608
Revenues						
Claims and Subrogation Recoveries	605,258	179,711	1,072,565	541,583	(476,583)	65,000
Charter School Buybacks	-	24,575	21,035	25,770	6,188	31,958
Total Revenues	605,258	204,286	1,093,600	567,353	(470,395)	96,958
Other Financing Sources (Uses)						
Investment Income	1,967	5,928	17,436	16,700	9,365	26,065
Transfers In - 2017 MLO	-	-	-	4,361	(564)	3,797
Transfers In - General Fund - Food Service	-	-	105,573	107,341	18,809	126,150
Transfers In - General Fund	2,631,646	2,597,700	2,501,207	2,475,008	(59,008)	2,416,000
Total Other Financing Sources (Uses)	2,633,613	2,603,628	2,624,216	2,603,410	(31,398)	2,572,012
Total Resources Available	5,059,409	4,673,869	5,228,890	5,547,371	(501,793)	5,045,578
Expenditures						
Workers Compensation	1,678,918	1,362,116	1,352,648	1,758,386	(65,027)	1,693,359
<i>Work Comp Funds Reimbursement</i>	(54,052)	(41,442)	(83,617)	(65,094)	34,462	(30,632)
General Liability	170,702	758,646	612,226	617,605	(41,795)	575,810
<i>Gen'l Liab Funds Reimbursement</i>	(10,514)	(12,847)	(17,107)	(9,077)	(416)	(9,493)
Errors & Omissions	580,118	204,035	77,701	328,539	(45,803)	282,736
<i>E&O Funds Reimbursement</i>	(4,843)	(5,481)	(5,611)	(4,216)	(193)	(4,409)
Other Insurances	826,308	880,659	908,065	1,658,025	(116,143)	1,541,882
<i>Other Funds Reimbursement</i>	(113,099)	(145,561)	(154,347)	(129,882)	15,214	(114,668)
Safety	120,360	162,670	162,325	244,238	(6,003)	238,235
<i>Safety Funds Reimbursement</i>	(443)	-	-	-	-	-
Reserves	-	-	-	1,148,847	(276,089)	872,758
Total Expenditures	3,193,455	3,162,795	2,852,282	5,547,371	(501,793)	5,045,578
Fund Balance End of Year	\$1,865,954	\$1,511,074	\$2,376,608	\$ -0-	\$ -0-	\$ -0-

Fund Appropriation

Total Revenues	\$ 567,353	\$ (470,395)	\$ 96,958
Other Financing Sources (Uses)	2,603,410	(31,398)	2,572,012
Beginning Fund Balance	2,376,608	(0)	2,376,608
Total Appropriation	\$5,547,371	\$ (501,793)	\$5,045,578

RISK MANAGEMENT FUND
Supplemental Schedule of Revenues, Expenditures, and Fund Balance
Adopted BUDGET
FY2018-19

	28520 WORKERS COMP	28530 GENERAL LIABILITY	28540 ERRORS & OMISSIONS	28560 OTHER* INSURANCE	28550 SAFETY	DISTRICT LIABILITY
BEGINNING FUND BALANCE ASSIGNED	942,016	320,846	157,686	808,587	134,972	2,364,108
Prepaid Insurance	12,500					12,500
Assigned for Future Claims (pooled cash)	942,016	320,846	157,686	808,587	134,972	2,376,608
% of total w/o subro	39.8%	13.6%	6.7%	34.2%	5.7%	100%
REVENUES						
Subrogation Recovery	50,000	-	-	15,000	-	65,000
Charter School Buybacks	-	-	-	31,958	-	31,958
Earnings on Investments	21,055	1,670	1,670	1,670	-	26,065
Transfers In - 2017 MLO	3,797	-	-	-	-	3,797
Transfer from General Fund to cover FNS	89,773	12,143	5,640	18,594	-	126,150
Transfer from General Fund	962,694	327,889	161,147	826,336	137,935	2,416,000
Total Revenue	1,127,319	341,702	168,457	893,558	137,935	2,668,970
Percent expense allocated	39.8%	13.6%	6.7%	34.2%	5.7%	100.0%
TOTAL REVENUE and BEGINNING FUND BALANCE	2,081,835	662,548	326,143	1,702,145	272,906	5,045,578
EXPENDITURES						
Claims Payments	1,121,793	346,387	95,592	728,203	-	2,291,975
Claims Administration, Premiums, IBNR:						
Premium Payments	171,972	151,170	65,566	637,295	-	1,026,003
Insurance Recoveries:						
Prior Yr Clm Reserves	-	-	-	-	-	-
Administration Total	171,972	151,170	65,566	637,295	-	1,026,003
<i>Fund Administration:</i>						
Salaries	139,711	21,484	14,615	84,184	124,268	384,262
Employee Benefits	45,603	6,464	5,958	21,950	42,467	122,443
Purchased Services	120,485	250	1,000	1,250	62,000	184,985
Legal Expenses	72,000	50,055	100,005	67,000	-	289,060
<i>Contra Account for Offset of Revenue:</i>						
Athletics - Risk Premiums	(11,073)	(3,864)	(1,794)	(7,224)	-	(23,955)
Transportation - Risk Premiums	(17,142)	(4,967)	(2,307)	(106,425)	-	(130,841)
Production Printing - Risk Premiums	(2,417)	(662)	(308)	(1,020)	-	(4,407)
Print/Staff Dev	4,465	-	-	1,000	-	5,465
Supplies & Materials	15,670	-	-	1,000	9,000	25,670
Equipment	-	-	-	-	0	-
Dues/Memberships	1,660	-	-	-	500	2,160
<i>Fund Administration Subtotal</i>	368,961	68,760	117,169	61,716	238,235	854,842
Total Expenditures	1,662,726	566,317	278,327	1,427,214	238,235	4,172,819
Appropriated Reserves:						
Contingency	419,109	96,232	47,816	274,931	34,671	872,758
TOTAL APPROPRIATION	2,081,835	662,548	326,143	1,702,145	272,906	5,045,578
LIABILITIES						
Claim Case Liabilities	(957,571)	(245,403)	(86,119)	(546,166)	-	(1,835,259)
Margin/IBNR Liability**	(164,223)	(100,983)	(9,473)	(182,037)	-	(456,717)
TOTAL LIABILITIES	\$ (1,121,794)	\$ (346,386)	\$ (95,592)	\$ (728,203)	\$ -	\$ (2,291,976)

*other includes property, vehicle and other

PRESCHOOL PROGRAM

FUND

BUDGET ADMINISTRATOR: Kathy Howell

FUND: Preschool Program Fund

DIVISION HEAD: David Engstrom

DATE: June 13, 2018

**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 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 2018-19, the total number of half time CPP slots allocated is anticipated to be 854. For this school year, 300 of these slots will be allocated to community providers. 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 for the upcoming 2018-19 school year. 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. There are 554 CPP pupils attending in 26 district-operated classrooms. There are 128 pupils attending one of the nine preschool programs operated by Head Start and housed in District 11 sites. Six 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. With 22 classrooms for 2010-11, 70 percent of the teacher cost was equivalent to 16.1 FTE. With new guidance from the Colorado Department of Education (CDE) for 2011-12, the District chose to change its allocation, based on the October 1 count to 75 percent of teacher costs charged to CPP and 25 percent to special education. For 2018-19 we will continue the 75

percent of teacher costs charged to CPP. There will then be 19 teachers funded in CPP for 2018-19. 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 2018-19, 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 sites 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	FY2015-16 AUTHORIZED	FY2016-17 AUTHORIZED	FY2017-18 MID-YEAR	CHANGE	FY2018-19 ADOPTED
Teacher	16.00	16.00	17.00	2.00	19.00
ESP	17.82	17.82	19.44	2.51	21.06
TOTAL FTE	33.82	33.82	36.44	2.51	40.06

Supervision:

FULL TIME POSITIONS	FY2015-16 AUTHORIZED	FY2016-17 AUTHORIZED	FY2017-18 MID-YEAR	CHANGE	FY2018-19 ADOPTED
Professional	1.00	1.00	1.00	0.00	1.00
Teacher (TOSA)	2.50	2.50	3.00	0.00	3.00
ESP	1.81	1.81	1.81	0.00	1.81
TOTAL FTE	5.31	5.31	5.81	0.00	5.81

Total:

FULL TIME POSITIONS	FY2015-16 AUTHORIZED	FY2016-17 AUTHORIZED	FY2017-18 MID-YEAR	CHANGE	FY2018-19 ADOPTED
Professional	1.00	1.00	1.00	0.00	1.00
Teacher	16.00	16.00	17.00	2.00	19.00
Teacher (TOSA)	2.50	2.50	3.00	0.00	3.00
ESP	19.63	19.63	21.25	1.62	22.87
TOTAL FTE	39.13	39.13	38.88	3.62	45.87

Colorado Springs School District 11
PRESCHOOL FUND
Schedule of Revenues, Expenditures, and Fund Balance
FY2018-19

	Actual			Budget		
	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Mid-Year	Change	2018-19 Adopted
Beginning Fund Balance	\$ 451,570	\$ 426,287	\$ 523,610	\$ 540,886	\$ -	\$ 540,886
Revenues						
Allocation from General Fund	2,943,024	3,050,012	3,104,721	3,109,166	323,188	3,432,354
Transfer from 2017 MLO	-	-	-	98,352	1,409	99,761
Total Resources Available	3,394,594	3,476,299	3,628,331	3,748,404	324,597	4,073,001
Instructional Expenditures:						
Preschool Expenditures:						
Teacher Salaries	674,737	664,945	723,518	823,265	80,261	903,526
Teacher Aides Salaries	331,026	332,743	293,666	414,585	34,548	449,133
Temp Teacher Salaries	9,300	3,442	5,123	8,100	-	8,100
Teacher Benefits	189,662	214,219	240,157	270,832	20,961	291,793
Teacher Aides Benefits	114,677	123,791	142,334	192,858	16,071	208,929
Contracted Child Services	905,760	873,130	919,457	929,430	(72,298)	857,132
Field Trips	7,197	8,548	6,516	13,400	1,600	15,000
General Instructional Supplies	133,347	74,510	153,507	156,702	-	156,702
Equipment	66,102	69,847	12,720	-	-	-
Administration Expenditures:						
Teacher Salaries	149,915	148,910	153,343	165,702	-	165,702
Non-Teacher Professional Salaries	83,557	85,655	85,655	93,073	-	93,073
ESP Salaries	45,737	47,616	48,155	54,253	-	54,253
Teacher Benefits	30,993	48,231	50,425	53,093	-	53,093
Non-Teacher Professional Benefits	23,137	26,924	26,865	29,530	-	29,530
ESP Benefits	16,507	19,042	19,116	21,103	-	21,103
Copier Maintenance	680	417	-	700	-	700
Other Purchased Services	18,023	40,415	26,789	48,503	-	48,503
Printing	6,424	3,855	3,086	4,300	-	4,300
Travel & Registration	4,383	4,445	17,409	20,111	10,000	30,111
Mileage	2,266	2,670	2,623	6,500	-	6,500
General Supplies	16,151	15,916	13,565	15,400	10,000	25,400
Indirect Costs	138,725	143,418	143,418	143,418	-	143,418
Contingency	-	-	-	283,546	223,454	507,000
Total Expenditures	2,968,307	2,952,689	3,087,445	3,748,404	324,597	4,073,001
Fund Balances, End of Year	\$ 426,287	\$ 523,610	\$ 540,886	\$ -	\$ -	\$ -
Total Appropriation				3,748,404	324,597	4,073,001
Staff FTE:						
Non-Teacher Professionals				1.00	-	1.00
Teacher (TOSA)				3.00	-	3.00
Teachers				17.00	2.00	19.00
Education Support Staff				21.25	1.62	22.87
Total FTE				42.25	3.62	45.87



SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for specified purposes.

The District has the following special revenue funds:

Food Services Fund

This fund accounts for all financial activities associated with the District school lunch program. Formerly an enterprise fund, this fund has been moved from a propriety fund type to a special revenue fund type to align with compliance, accounting, and reporting of a federal grant 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.

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
FY2018-19**

	21 Food Service Fund	22 Designated Grant Fund	27 Mill Levy Override Fund	Special Revenue Funds
Beginning Fund Balances	\$ 3,083,755	\$ -0-	\$ 21,764,069	\$ 24,847,824
Grant Carryover	-	2,359,241	-	2,359,241
Total Fund Balance & Grant Carryover	3,083,755	2,359,241	21,764,069	27,207,065
Revenues				
Local Sources	2,288,619	381,486	68,852,853	71,522,958
State Sources	200,535	1,288,241	-	1,488,776
Federal Sources	8,951,414	15,543,277	-	24,494,691
Total Revenues	11,440,568	17,213,004	68,852,853	97,506,425
Other Financing Sources (Uses)				
Investment Income	18,000	-	-	18,000
Transfers In	504,346	-	-	504,346
Transfers (Out)	-	-	(51,598,822)	(51,598,822)
Total Other Financing Sources (Uses)	522,346	-	(51,598,822)	(51,076,476)
Total Resources Available	15,046,669	19,572,245	39,018,100	73,637,014
Expenditures				
Instruction Services	-	11,767,142	-	11,767,142
Pupil Services	-	5,426,267	-	5,426,267
General and Business Administration	-	248,029	268,100	516,129
Operation & Maintenance of Plant Services	528,218	2,130,807	-	2,659,025
Food Services	11,471,674	-	-	11,471,674
Total Expenditures & Reserves	11,999,892	19,572,245	268,100	31,840,237
Fund Balances, End of Year	\$ 3,046,777	\$ -0-	\$ 38,750,000	\$ 41,796,777
Invested in Fixed Assets	(784,236)	-	-	(784,236)
Total Appropriation	\$ 14,262,433	\$ 19,572,245	\$ 39,018,100	\$ 72,852,778



BUDGET ADMINISTRATOR:	Kent Wehri	FUND: Food Service Fund
DIVISION HEAD:	Glenn Gustafson	DATE: June 13, 2018

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 2018-2019 revenue budget projections are based on the following statistics:

- Operating days = 166 elementary, 169 middle school/high school (after two snow days)
- 13,137 lunches per day
- 7,655 breakfasts per day
- \$5,266 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	\$ 8,233,466	68.6%
State Reimbursement	200,535	1.7%
Sales – Students/Adults	1,794,328	15.0%
Federal – Commodities	717,948	6.0%
Sales – Catering/Contract Income	489,290	4.1%
Interest Income	18,000	0.2%
Pepsi Revenue	5,000	0.0%
General Fund Operating Transfer In	-	0.0%
Mill Levy Override	<u>541,325</u>	<u>4.5%</u>
TOTAL	\$11,999,893	100.0%

Expenses	Expense	% of Revenue
Cost of Food and Supplies	\$ 5,334,753	44.5%
Salaries and Benefits (Management and Hourly)	5,614,619	46.8%
Purchased Services, Equip. Maintenance, Small Equip., Utilities, Other	522,302	4.4%
Indirect Costs	<u>528,218</u>	<u>4.4%</u>
TOTAL	\$11,999,892	100.0%

DEPARTMENT POSITIONS <i>Please see note below.</i>	FY2015-16 AUTHORIZED	FY2016-17 AUTHORIZED	FY2017-18 MID-YEAR	CHANGE	FY2018-19 ADOPTED
Administrative/Prof (District 11)	5.00	5.00	5.00	-0.85	4.15
ESP (FTE \geq 4 and $<$ 6 hours)	115.26	115.26	115.29	-1.10	114.19
ESP (FTE of \geq 6 hours)	91.44	91.44	90.88	.47	91.35
TOTAL FTE	211.70	211.70	211.17	-1.48	209.69

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	FY2015-16 AUTHORIZED	FY2016-17 AUTHORIZED	FY2017-18 MID-YEAR	CHANGE	FY2018-19 ADOPTED
Administrative/Professional Positions	5.00	5.00	5.00	0.00	5.00
ESP Positions	336.00	336.00	318.00	36.00	354.00
TOTAL DISTRICT HEADCOUNT	341.00	341.00	323.00	36.00	359.00

Colorado Springs School District 11
FOOD SERVICES FUND
Schedule of Revenues, Expenditures, and Fund Balances
FY2018-19

	Actual			Budget		
	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Mid-Year	Change	2018-19 Adopted
Beginning Fund Balance	1,181,222	2,322,367	2,696,803	3,083,755	-	3,083,755
Revenues						
Food Sales	\$ 2,350,046	\$ 1,915,808	\$ 1,976,200	2,074,225	209,394	2,283,619
Federal Reimbursement	7,320,747	7,879,736	8,037,835	8,293,917	(60,451)	8,233,466
State Reimbursement	178,167	195,925	194,841	197,801	2,734	200,535
Commodity Contributions	503,408	648,627	730,537	700,000	17,948	717,948
Advertising/Commissions/Rebates	31,007	30,951	53,919	5,000	-	5,000
Total Revenues	10,383,375	10,671,046	10,993,332	11,270,943	169,625	11,440,568
Other Financing Sources						
Transfer from General Fund	700,000	125,100	117,000	288,531	(288,531)	-
Investment Income	336	2,435	10,291	-	18,000	18,000
Transfer - 2017 MLO	-	-	-	451,325	(36,979)	414,346
Transfer - 2000 MLO	90,000	90,000	90,000	90,000	-	90,000
Total Other Financing Sources	790,336	217,535	217,291	829,856	(307,510)	522,346
Total Resources Available	12,354,934	13,210,947	13,907,426	15,184,555	(137,885)	15,046,669
Expenditures						
Admin./Prof. Salaries	326,665	337,556	332,623	298,365	3,418	301,783
Classified Salaries	3,076,269	3,377,101	3,502,605	4,310,875	(327,102)	3,983,773
Admin./Prof. Benefits	95,850	105,818	105,161	93,779	5,766	99,545
Other Employee Benefits	816,200	923,256	1,003,284	1,060,208	169,310	1,229,518
Food Supplies/Materials	4,868,313	4,915,869	4,964,658	5,445,743	(46,053)	5,399,690
Equipment Maintenance	86,728	114,926	91,526	98,943	11,964	110,907
Purchased Services	192,356	136,095	175,468	162,963	41,802	204,765
Indirect Cost	519,452	528,218	528,218	528,218	-	528,218
Capital Outlay/Depreciation	50,734	75,305	120,128	101,706	39,987	141,693
Total Expenditures	10,032,567	10,514,145	10,823,671	12,100,800	(100,908)	11,999,892
Fund Balance, End of Year	\$ 2,322,367	\$ 2,696,803	\$ 3,083,755	3,083,755	(36,978)	3,046,776

Fund Appropriation

Total Revenues	\$ 11,270,944	\$ 169,624	\$ 11,440,568
Other Financing Sources	829,856	(307,510)	522,346
Beginning Fund Balance	3,083,755	-	3,083,755
Invested in Fixed Assets	(784,236)	-	(784,236)
Total Appropriation	\$ 14,400,319	\$ (137,886)	\$ 14,262,433



FNS Equipment Three Year Plan

Fiscal Year	Equipment Description	Justification	Estimated Cost
18-19	Ice Machine	North's unit no longer works	\$3,898
18-19	8 Case Milk Cooler	Replacement	\$2,868
18-19	Double Deck Convection Oven	Swigert needs an additional unit	\$13,968
18-19	True T49 Refrigerator	Replacement	\$3,544
18-19	Holding Cabinet – Insulated	Replace aging units	\$2,300
Total			\$26,578

Fiscal Year	Equipment Description	Justification	Estimated Cost
19-20	Food Truck – Used	Increase high school participation by increasing student access to meals at school	\$35,000-\$75,000
19-20	Double Deck Convection Oven	Replace aging units	\$13,968
19-20	Ice Machine	Replace aging unit at Roy J. Wasson site	\$3,898
19-20	8 Case Milk Cooler	Replacement	\$2,868
Total			\$55,734 - \$95,737

Fiscal Year	Equipment Description	Justification	Estimated Cost
20-21	Serving Line	Replace Russell's ¾ well serving line	\$35,000-\$75,000
20-21	Double Deck Convection Oven	Replace aging units	\$13,968
20-21	Ice Machine	Replacement	\$3,898
20-21	8 Case Milk Cooler	Replacement	\$2,868
Total			\$55,734 - \$95,737

BUDGET ADMINISTRATOR	Patricia Reitwiesner	FUND: Designated Purpose Grants Fund
DIVISION HEAD:	TBD	DATE: June 13, 2018

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. 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, which are appropriated annually. This includes funds allocated from the No Child Left Behind Act of 2001, which has been re-authorized as the Every Student Succeeds Act, signed into law by President Obama on December 10, 2015.

The District plans to serve 20 Title IA schools next year, with the lowest poverty threshold at 57 percent. This will enable a more effective use of funding in the schools with high free lunch student counts.

Title I federal funding and carryover is projected at a seven percent reduction for FY18-19.

Title VIB (Special Education-IDEA) federal funding and carryover is projected at six percent reduction for FY18-19.

Title III (English Language Acquisition) federal funding and carryover is projected at 14 percent reduction for FY18-19.

Title IIA (Teacher Quality) federal funding and carryover is projected at a 13 percent reduction for FY18-19.

Other state and local funding sources are projected at a 47 percent reduction due to the 2017 mill levy override (MLO) transfer into the DPGF (fund 22) to cover the MLO-funded May salary increases (added in mid-year budget modification) and the adult education district contribution being accounted for in the general fund (moved from fund 22 to fund 10 beginning in FY19). In addition, a few grants ended in FY17-18.

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.

Colorado Springs School District 11
DESIGNATED PURPOSE GRANTS FUND
Schedule of Revenues, Expenditures, and Projected Carryover
Adopted FY 2018-19

	Actual			Budget		
	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Mid-Year	Change	2018-2019 Adopted
Revenues						
Federal Grants	25,692,497	16,947,256	15,253,286	18,131,062	(982,234)	17,148,828
State Grants	658,889	1,292,176	1,480,209	2,430,287	(921,277)	1,509,010
Local Grants	200,339	1,264,092	568,214	1,110,982	(196,575)	914,407
Total Revenues	26,877,289	19,503,524	17,301,709	21,672,331	(2,100,086)	19,572,245
Other Financing Sources						
Transfer In - 2017 MLO	-	-	-	500,092	(500,092)	-
Transfer In - Adult Education	185,000	150,980	181,236	185,000	(185,000)	-
Total Other Financing Sources	185,000	150,980	181,236	685,092	(685,092)	-
Total Resources Available	27,062,289	19,654,503	17,482,945	22,357,423	(2,785,178)	19,572,245
Expenditures						
Adult Basic Education	539,463	586,021	613,885	331,600	-	331,600
Title 1 Part A Basic	8,781,273	6,315,380	5,786,098	8,137,267	(566,800)	7,570,467
IDEA Part B SPED (84-027)	6,453,016	5,464,988	5,727,069	6,108,771	(365,021)	5,743,750
Race To The Top	292,948	-	-	-	-	-
Vocational Grants	249,966	200,904	232,066	237,617	-	237,617
IDEA Preschool (SPED) 84.173	190,176	166,111	127,529	164,737	401	165,138
School to Work Alliance Program	337,600	285,683	-	-	-	-
Title III, English Language Acq.	310,152	159,279	160,141	220,598	(30,598)	190,000
Title II, Part A - Train & Recruit	1,878,702	1,387,358	1,334,963	1,218,085	(160,621)	1,057,464
IEL Civics	-	-	-	137,264	-	137,264
Teacher Incentive Fund Grant (TIF)	4,057,345	1,105,719	-	-	-	-
Magnet Grant-Swigert MS	69,261	-	-	-	-	-
21st Century Learning Centers	105,358	-	-	-	-	-
Medicaid Grant	410,000	-	-	-	-	-
Other Federal Programs	1,008,161	1,456,959	1,271,535	1,025,123	140,405	1,165,528
Other State & Local Grants	1,103,304	2,526,102	2,229,659	3,826,361	(1,802,944)	2,023,417
Unanticipated Grants	950,000	-	-	950,000	-	950,000
Total Expenditures	26,736,725	19,654,503	17,482,945	22,357,423	(2,785,178)	19,572,245

Total Appropriation

\$ 22,357,423 \$ (2,785,178) \$ 19,572,245

	FY14-15 Actual	FY15-16 Actual	FY16-17 Actual	2017-2018 Mid-Year	Change	2018-2019 Adopted
Staff FTE:						
ADMINISTRATORS	5.85	2.85	2.85	2.85	(2.85)	-
NON-TEACHER PROFESSIONALS	3.05	3.05	4.05	4.55	(0.15)	4.40
TEACHERS	172.64	157.58	188.25	148.53	(22.05)	126.48
EDUCATION SUPPORT PROFESSIONALS	46.17	42.32	42.02	46.83	(4.66)	42.17
FTE Totals	227.71	205.80	237.17	202.76	(29.71)	173.05

Colorado Springs School District 11
DESIGNATED PURPOSE GRANTS FUND
 Supplemental Schedule of Revenues, Expenditures and Projected Carryover
 Adopted FY 2018-19
 FY 2018-2019

	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	\$ 331,600	\$ 6,519,014	\$ 5,672,000	\$ 237,617	\$ 146,133	\$ 140,000
Federal Projected Carryover	-	1,051,453	71,750	-	19,005	50,000
Total Federal Grants	331,600	7,570,467	5,743,750	237,617	165,138	190,000
State Grants	-	-	-	-	-	-
State Projected Carryover	-	-	-	-	-	-
Total State Grants	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-
Local Projected Carryover	-	-	-	-	-	-
Total Local Grants	-	-	-	-	-	-
2017 MLO Transfer	-	-	-	-	-	-
District Contribution	-	-	-	-	-	-
Total Revenues	331,600	7,570,467	5,743,750	237,617	165,138	190,000
Total Resources Available	331,600	7,570,467	5,743,750	237,617	165,138	190,000
Expenditures						
Salaries	213,474	4,779,251	3,216,440	9,110	114,250	83,570
Benefits	64,229	1,718,696	1,029,261	2,059	32,640	34,260
Purchased Services	40,000	348,241	1,363,500	47,023	-	33,220
Supplies & Materials	8,897	270,734	14,500	3,291	-	32,507
Capital Outlay	5,000	196,832	50,000	175,214	-	-
Other Expenditures	-	-	70,049	920	18,248	-
Indirect/Overhead Costs -	-	256,713	-	-	-	6,443
Total Expenditures	331,600	7,570,467	5,743,750	237,617	165,138	190,000
Projected Carryover, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY18-19 ADOPTED	\$ 331,600	\$ 7,570,467	\$ 5,743,750	\$ 237,617	\$ 165,138	\$ 190,000
FY17-18 MID-YEAR	\$ 331,600	\$ 8,137,267	\$ 6,108,771	\$ 237,617	\$ 164,737	\$ 220,598
Difference	\$ -	\$ (566,800)	\$ (365,021)	\$ -	\$ 401	\$ (30,598)
FY 18-19 Adopted Staff FTE						
ADMINISTRATORS	-	-	-	-	-	-
NON-TEACHER PROF.	-	0.85	1.05	-	0.50	-
TEACHERS	3.05	45.32	59.00	-	0.50	1.00
EDUCATION SUPPORT PROF.	-	32.79	1.40	-	2.43	-
FTE Totals	3.05	78.96	61.45	-	3.43	1.00
FY 17-18 MID-YEAR Staff FTE						
ADMINISTRATORS	-	1.85	-	-	-	-
NON-TEACHER PROF.	-	-	1.05	-	0.50	-
TEACHERS	3.54	47.50	72.00	-	0.50	-
EDUCATION SUPPORT PROF.	-	35.00	1.40	-	2.43	-
FTE Totals	3.54	84.35	74.45	-	3.43	-
Staff Difference FTE:						
ADMINISTRATORS	-	(1.85)	-	-	-	-
NON-TEACHER PROF	-	0.85	-	-	-	-
TEACHERS	(0.49)	(2.18)	(13.00)	-	-	1.00
EDUCATION SUPPORT PROF	-	(2.21)	-	-	-	-
FTE Totals	(0.49)	(5.39)	(13.00)	-	-	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
\$ 910,594 146,870	\$ 137,264 -	\$ 899,055 266,473	\$ -	\$ 550,000 -	\$ 15,543,277 1,605,551
1,057,464	137,264	1,165,528	-	550,000	17,148,828
-	-	-	1,088,241	200,000	1,288,241
-	-	-	220,769	-	220,769
-	-	-	1,309,010	200,000	1,509,010
-	-	-	181,486	200,000	381,486
-	-	-	532,921	-	532,921
-	-	-	714,407	200,000	914,407
-	-	-	-	-	-
-	-	-	-	-	-
1,057,464	137,264	1,165,528	2,023,417	950,000	19,572,245
1,057,464	137,264	1,165,528	2,023,417	950,000	19,572,245
532,338	90,499	347,227	636,436	320,000	10,342,595
167,459	27,946	91,729	207,630	118,400	3,494,308
213,826	9,000	266,576	397,954	277,236	2,996,576
107,983	6,000	250,827	165,505	184,639	1,044,883
-	3,819	179,761	521,002	-	1,131,628
-	-	-	89,657	49,725	228,599
35,858	-	29,408	5,233	-	333,655
1,057,464	137,264	1,165,528	2,023,417	950,000	19,572,245
\$ -	\$ -	\$ 0	\$ (0)	\$ -	\$ 0

\$ 1,057,464	\$ 137,264	\$ 1,165,528	\$ 2,023,417	\$ 950,000	\$ 19,572,245
---------------------	-------------------	---------------------	---------------------	-------------------	----------------------

\$ 1,218,085	\$ 137,264	1,025,123	\$ 3,826,361	\$ 950,000	\$ 22,357,423
---------------------	-------------------	------------------	---------------------	-------------------	----------------------

\$ (160,621)	\$ -	140,405	\$ (1,802,944)	\$ -	\$ (2,785,178)
---------------------	-------------	----------------	-----------------------	-------------	-----------------------

-	-	-	-	-	-
1.00	-	-	1.00	-	4.40
6.00	0.61	3.05	6.00	1.95	126.48
-	1.00	1.00	3.00	0.55	42.17
7.00	1.61	4.05	10.00	2.50	173.05

-	-	-	-	1.00	2.85
1.00	-	-	1.00	1.00	4.55
7.00	1.61	1.05	14.33	1.00	148.53
-	1.00	-	6.00	1.00	46.83
8.00	2.61	1.05	21.33	4.00	202.76

-	-	-	-	(1.00)	(2.85)
-	-	-	-	(1.00)	(0.15)
(1.00)	(1.00)	2.00	(8.33)	0.95	(22.05)
-	-	1.00	(3.00)	(0.45)	(4.66)
(1.00)	(1.00)	3.00	(11.33)	(1.50)	(29.71)

BUDGET ADMINISTRATOR: Citizens' Oversight Committee FUND: Mill Levy Override Fund

DIVISION HEAD: Glenn Gustafson DATE: June 13, 2018

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 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
FY2018-19

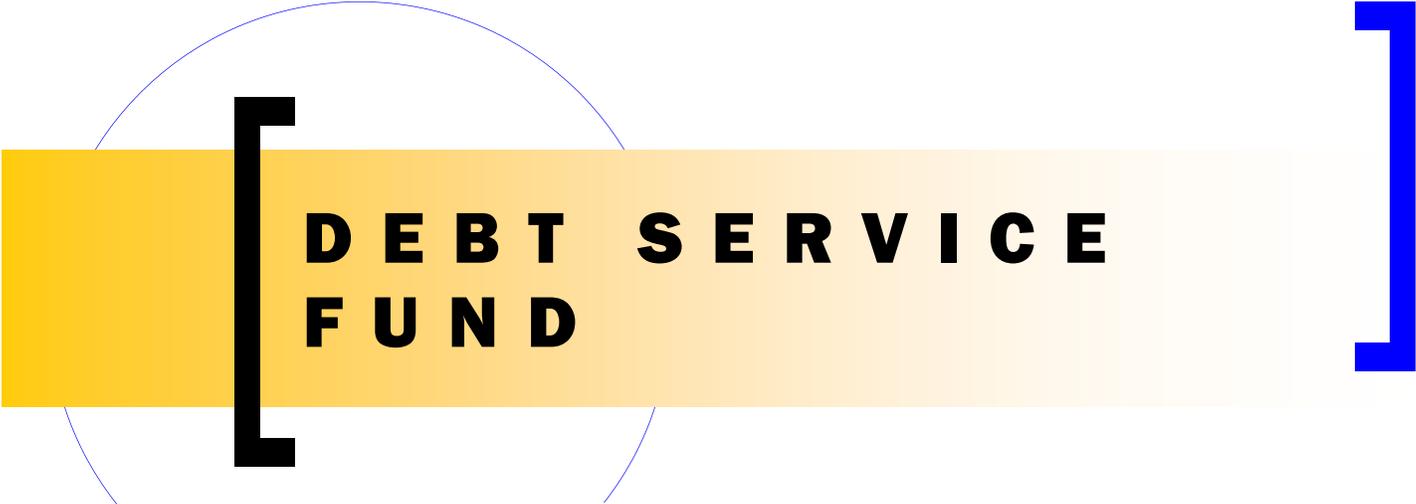
	Actual			Budget		
	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Mid-Year	Changes	2018-19 Adopted
Beginning Fund Balance						
Restricted for Mill Levy Override	\$ 749,818	\$ 618,326	\$ 630,729	\$ 641,858	(327,789)	\$ 314,069
2017 MLO Bond Debt Reduction	-	-	-	-	21,450,000	21,450,000
Beginning Fund Balance	749,818	618,326	630,729	641,858	21,122,211	21,764,069
Revenues						
2017 MLO - Local Property Taxes	-	-	-	42,000,000	-	42,000,000
Property Taxes Uncollected	-	-	-	(2,000,000)	2,000,000	-
2000 MLO - Local Property Taxes	27,044,669	26,988,596	26,773,116	26,998,822	-	26,998,822
Abatements & Credits	(250,098)	(110,745)	(88,534)	(145,969)	-	(145,969)
Total Revenues	26,794,571	26,877,850	26,684,582	66,852,853	2,000,000	68,852,853
Other Financing Sources (Uses):						
<i>2000 MLO Transfers to:</i>						
General Fund (Recurring)	(26,768,451)	(26,707,976)	(26,431,323)	(26,808,822)	-	(26,808,822)
General Fund (Non-Recurring)	-	-	-	(427,789)	427,789	-
Food Service Fund	(90,000)	(90,000)	(90,000)	(90,000)	-	(90,000)
<i>2017 MLO Transfers to:</i>						
General Fund (Recurring)	-	-	-	(13,309,175)	(6,688,267)	(19,997,442)
Risk Management Fund	-	-	-	(4,361)	564	(3,797)
Preschool Fund	-	-	-	(98,352)	(1,409)	(99,761)
Food Service Fund	-	-	-	(451,325)	36,979	(414,346)
Grants Fund	-	-	-	(500,092)	500,092	-
Capital Projects Fund	-	-	-	(3,305)	2,883	(422)
Risk-Related Activities Fund	-	-	-	(9,660)	3,074	(6,586)
Print Production Fund	-	-	-	(43,730)	(3,916)	(47,646)
Capital Projects Capital Reserve Fund	-	-	-	(4,030,000)	(100,000)	(4,130,000)
Total Other Financing Uses	(26,858,451)	(26,797,976)	(26,521,323)	(45,776,611)	(5,822,211)	(51,598,822)
Total Resources Available	685,938	698,200	793,988	21,718,100	17,300,000	39,018,100
Expenditures:						
<i>Purchased services:</i>						
Performance Review (PIP #23)	-	-	85,000	100,000	-	100,000
Treasurer Collection Fees	67,612	67,471	67,130	168,100	-	168,100
Total Expenditures	67,612	67,471	152,130	268,100	-	268,100
Reserves:						
2017 MLO Bond Debt Reduction	-	-	-	21,450,000	17,300,000	38,750,000
Fund Balance End of Year	\$ 618,326	\$ 630,729	\$ 641,858	\$ -	\$ -	\$ -
Total Appropriation				\$ 21,718,100	\$ 17,300,000	\$ 39,018,100

Mill Levy Override Spending Plan Disbursement
 Adopted Budget FY18-19
 2000 MLO - Transfer Summary

Item	Item #	Recurring			Non-Recurring			Total		
		Mid-Year	Changes	Adopted	Mid-Year	Changes	Adopted	Mid-Year	Changes	Adopted
General Fund:										
Salary and Benefits										
Teacher salary and benefits	1	4,505,181	(130,868)	4,374,313	-	-	-	4,505,181	(130,868)	4,374,313
ESP salary and benefits	1	1,534,025	-	1,534,025	-	-	-	1,534,025	-	1,534,025
ESP salary and benefits - Athletics	1	650	-	650	-	-	-	650	-	650
ESP salary and benefits - Transportation	1	20,883	-	20,883	-	-	-	20,883	-	20,883
Teacher retirement	1	459,261	-	459,261	-	-	-	459,261	-	459,261
Total		6,520,000	(130,868)	6,389,132	-	-	-	6,520,000	(130,868)	6,389,132
Class size reduction - all	2b	1,395,399	-	1,395,399	-	-	-	1,395,399	-	1,395,399
Middle school implementation	2c	2,813,000	-	2,813,000	-	-	-	2,813,000	-	2,813,000
Middle school class size	3	-	-	-	-	-	-	-	-	-
Elementary class size	4	-	-	-	-	-	-	-	-	-
Content Area Supplies and Materials										
- Instructional Supplies and materials	5a	973,705	24,623	998,328	62,628	(62,628)	-	1,036,333	(38,005)	998,328
- Instructional supplies and materials	5b	208,325	-	208,325	-	-	-	208,325	-	208,325
- Curriculum/DMS maintenance	5b	117,000	(24,623)	92,377	-	-	-	117,000	(24,623)	92,377
- Student computers	5c	475,000	-	475,000	-	-	-	475,000	-	475,000
Total		1,774,030	-	1,774,030	62,628	(62,628)	-	1,836,658	(62,628)	1,774,030
Reading assistance - TLCs	6	2,129,770	-	2,129,770	-	-	-	2,129,770	-	2,129,770
Professional Development Academy	7	400,000	-	400,000	-	-	-	400,000	-	400,000
Start times/Full-day Kindergarten (FDK)	8	-	-	-	-	-	-	-	-	-
LTEs and LTTs	9	2,200,000	-	2,200,000	-	-	-	2,200,000	-	2,200,000
High school class size	10	-	-	-	-	-	-	-	-	-
IT programs technology support	11	3,600,000	-	3,600,000	-	-	-	3,600,000	-	3,600,000
Supplement ESL, SPED, and GT	12	933,700	-	933,700	-	-	-	933,700	-	933,700
Technology training	13	-	-	-	-	-	-	-	-	-
Research Based Interventions/FDK										
- 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	250,000	-	250,000	-	-	-	250,000	-	250,000
Increase starting teacher salaries and provide signing bonuses	16	400,000	-	400,000	-	-	-	400,000	-	400,000
Software upgrades	17	75,000	-	75,000	-	-	-	75,000	-	75,000
Improve school safety and security efforts	18	220,322	-	220,322	-	-	-	220,322	-	220,322
Increase crossing guards salaries	19	100,000	-	100,000	-	-	-	100,000	-	100,000
Align assessment tests	20	200,000	-	200,000	-	-	-	200,000	-	200,000
Charter school funding	21	712,051	-	712,051	-	-	-	712,051	-	712,051
Charter school funding - growth funds	21	575,000	130,868	705,868	-	-	-	575,000	130,868	705,868
Assessment support staffing	22	110,000	-	110,000	-	-	-	110,000	-	110,000
Operating Transfer to cover FY17 Expenditures	n/a	-	-	-	364,161	(364,161)	-	364,161	(364,161)	-
General Fund Total		26,808,822	-	26,808,822	426,789	(426,789)	-	27,235,611	(426,789)	26,808,822
Other Funds:										
Food Service Fund (21)										
ESP salary and benefits	1	90,000	-	90,000	-	-	-	90,000	-	90,000
Total Transferred Out to Other Funds		26,898,822	-	26,898,822	426,789	(426,789)	-	27,325,611	(426,789)	26,898,822
Performance review	23	100,000	-	100,000	-	-	-	100,000	-	100,000
Tax collection Fees		68,100	-	68,100	-	-	-	68,100	-	68,100

Mill Levy Override Spending Plan Disbursement
 Adopted Budget FY18-19
 2017 MLO - Transfer Summary

Item	Item #	Recurring			Non-Recurring			Total		
		Mid-Year	Changes	Adopted	Mid-Year	Changes	Adopted	Mid-Year	Changes	Adopted
General Fund:										
Comprehensive Student Support Model	1	100,000	1,650,000	1,750,000	-	-	-	100,000	1,650,000	1,750,000
Teacher Attraction and Retention	2	5,576,534	2,395,193	7,971,727	-	-	-	5,576,534	2,395,193	7,971,727
ESP Attraction and Retention	3	3,312,641	1,643,074	4,955,715	-	-	-	3,312,641	1,643,074	4,955,715
School Security Enhancements	4	-	-	-	-	-	-	-	-	-
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		13,309,175	6,688,267	19,997,442	-	-	-	13,309,175	6,688,267	19,997,442
Compensation & Benefits Other Funds:										
Risk Management Fund 18:										
ESP Attraction and Retention	3	4,361	(564)	3,797	-	-	-	4,361	(564)	3,797
Preschool Fund 19:										
Teacher Attraction and Retention	2	56,019	(6,029)	49,990	-	-	-	56,019	(6,029)	49,990
ESP Attraction and Retention	3	42,333	7,438	49,771	-	-	-	42,333	7,438	49,771
Food Service Fund 21:										
ESP Attraction and Retention	3	451,325	(36,979)	414,346	-	-	-	451,325	(36,979)	414,346
Designated Grants Fund 22:										
Teacher Attraction and Retention	2	389,164	(389,164)	-	-	-	-	389,164	(389,164)	-
ESP Attraction and Retention	3	110,928	(110,928)	-	-	-	-	110,928	(110,928)	-
Capital Reserve Fund 43:										
ESP Attraction and Retention	3	3,305	(2,883)	422	-	-	-	3,305	(2,883)	422
Benefits Fund 64:										
ESP Attraction and Retention	3	9,660	(3,074)	6,586	-	-	-	9,660	(3,074)	6,586
Production Printing Fund 68:										
ESP Attraction and Retention	3	43,730	3,916	47,646	-	-	-	43,730	3,916	47,646
Compensation & Benefits Total		1,110,825	(538,267)	572,558	-	-	-	1,110,825	(538,267)	572,558
Capital Reserve Capital Projects:										
Capital Renewal/Improvements	8	-	-	-	4,030,000	100,000	4,130,000	4,030,000	100,000	4,130,000
Total Transferred Out to Other Funds		14,420,000	6,150,000	20,570,000	4,030,000	100,000	4,130,000	18,450,000	6,250,000	24,700,000
2017 MLO Fund:										
Tax collection Fees		100,000	-	100,000	-	-	-	100,000	-	100,000
Reserves										
Bond Debt Reduction	10	-	-	-	21,450,000	(4,150,000)	17,300,000	21,450,000	(4,150,000)	17,300,000



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 Fund

DIVISION HEAD

Glenn Gustafson

DATE: June 13, 2018

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 certain 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 certain 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 certain of the District's outstanding general obligation improvement bonds, Series 2006A; and pay the costs of issuing the bonds. Debt service payments began on June 1, 2013 and will end December 2030.

District 11's bonded debt limit is set by Colorado statute at 20 percent of assessed valuation. The District's debt limit is shown in the following table:

<u>Fiscal Year</u>	<u>Tax Collection Year</u>	<u>Assessed Valuation Year</u>	<u>District-Wide Assessed Value</u>	<u>20 Percent Debt Limit</u>	<u>June 30 Bonded Debt</u>	<u>Debt Capacity</u>
18/19	2019	2018	2,674,478,650	534,895,730	98,375,000	436,520,730
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
FY2018-2019

	Actual			Budget		
	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-2018 Mid-Year	Change	2018-2019 Adopted
Beginning Fund Balance						
Funds Held in Escrow - QZAB	-	-	-	3,315,836	349,208	3,665,043
Restricted for Debt Service	21,385,530	20,903,672	19,402,713	15,541,987	(7,558,202)	7,983,785
Total Beginning Fund Balance	21,385,530	20,903,672	19,402,713	18,857,822	(7,208,994)	11,648,828
Revenues						
Local Property Taxes	16,105,463	15,078,309	15,996,156	9,287,606	99,814	9,387,420
Less:						
Abatements & Credits	(171,696)	(67,328)	(50,843)	(75,000)	-	(75,000)
Earnings on Investments	67,654	100,293	158,915	150,000	-	150,000
Total Revenues	16,001,422	15,111,273	16,104,228	9,362,606	99,814	9,462,420
Total Resources Available	37,386,951	36,014,945	35,506,941	28,220,428	(7,109,180)	21,111,248
Expenditures						
Debt Service:						
Paying Agent & Trustee Fees	2,092	13,588	3,050	2,100	-	2,100
Bond Principal - 2006A	4,165,000	4,370,000	-	-	-	-
Bond Interest - 2006A	322,625	109,250	-	-	-	-
Bond Principal - 2006B - Refund	5,305,000	405,000	425,000	445,000	6,440,000	6,885,000
Bond Interest - 2006B - Refund	1,751,088	1,609,856	1,590,625	1,570,544	(190,187)	1,380,357
Bond Principal - 2010 - Refund	465,000	5,715,000	5,870,000	6,045,000	(6,045,000)	-
Bond Interest - 2010 - Refund	585,688	501,450	331,250	120,900	(120,900)	-
Bond Principal - 2012 - Refund	105,000	110,000	110,000	115,000	-	115,000
Bond Interest - 2012 - Refund	234,600	232,450	230,250	228,000	(2,300)	225,700
Bond Principal - 2013 - Refund	380,000	390,000	4,135,000	5,095,000	120,000	5,215,000
Bond Interest - 2013 - Refund	3,167,188	3,155,638	3,953,944	2,987,450	(164,950)	2,822,500
Total Expenditures	16,483,279	16,612,231	16,649,119	16,608,994	36,663	16,645,657
Other Financing Sources (Uses)						
Proceeds from Refunding Debt	-	-	-	-	-	-
Refunding Debt Premium	-	-	-	-	-	-
Payments to Refunded Debt Escrow Agent	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Reserves:						
Escrow Funds - QZAB	-	-	-	3,315,836	349,208	3,665,043
Restricted for Debt Service	-	-	-	8,295,599	(7,495,051)	800,548
Total Reserves	-	-	-	11,611,435	(7,145,843)	4,465,591
Fund Balance, End of Year						
Restricted for Debt Service	\$ 20,903,672	\$ 19,402,713	\$ 18,857,822	-	-	-

Total Appropriation

\$ 28,220,428	\$ (7,109,180)	21,111,248
----------------------	-----------------------	-------------------

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
FY2018-2019

Pmt #	Pmt Date	Interest Payment	Principal Payment	Total	Fiscal Year Payments
25	Dec-18	780,544	6,885,000	7,665,544	
26	Jun-19	599,813		599,813	8,265,357
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		3,219,695	29,735,000	32,954,695	32,954,695

Average Fiscal Year Debt Service	8,238,674
----------------------------------	-----------

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
BOND REDEMPTION FUND

Pmt #	Pmt Date	Interest Payment	Principal Payment	Total	Fiscal Year Payments
13	Dec-18	113,425	115,000	228,425	
14	Jun-19	112,275	-	112,275	340,700
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		<u>2,015,325</u>	<u>7,655,000</u>	<u>9,670,325</u>	<u>9,670,325</u>

Average Fiscal Year Debt Service

1,934,065

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
FY2018-2019

Pmt #	Pmt Date	Interest Payment	Principal Payment	Total	Fiscal Year Payments
11	Dec-18	1,463,400	5,215,000	6,678,400	
12	Jun-19	1,359,100	-	1,359,100	8,037,500
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		22,437,000	73,200,000	95,637,000	87,247,500

Average Fiscal Year Debt Service

7,969,750

Colorado Springs School District 11
BOND REDEMPTION FUND
Qualified Zone Academy Bonds (QZABs)
Schedule of Escrow Funding Requirements
FY2018-2019

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 – will now be 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:	Scott Lewis	FUND: Capital Reserve Capital Projects Fund
DIVISION HEAD:	Glenn Gustafson	DATE: June 13, 2018

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. This plan now includes over \$400 million in projected capital needs during this five-year period, including both capital renewal (facilities, technology, and transportation assets) and capital improvements.

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	FY2015-16 AUTHORIZED	FY2016-17 AUTHORIZED	FY2017-18 MID-YEAR	CHANGE	FY2018-19 ADOPTED
Administrative	0.00	0.00	0.00	0.00	0.00
Professional	3.00	3.00	10.00	0.00	10.00
ESP	0.50	0.50	2.50	0.00	2.50
TOTAL FTE	3.50	3.50	12.50	0.00	12.50

Colorado Springs School District 11
CAPITAL RESERVE CAPITAL PROJECTS FUND
Schedule of Revenues, Expenditures, and Fund Balance
FY2018-19

	Actual			Budget		
	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Mid-Year	Change	2018-19 Adopted
Beginning Fund Balance						
Assigned for Future Projects	4,947,458	204,083	1,447,576	583,673	1,903,942	2,487,615
Committed for Carryover Projects	1,678,254	6,365,358	8,471,737	4,487,578	(393,339)	4,094,239
Committed for MLO Carryover Projects	-	-	-	-	3,388,480	3,388,480
Committed Emergency Contingency	1,000,000	1,000,000	1,000,000	1,000,000	-	1,000,000
Committed for Pymnt - 09 & 16 COP	3,161,263	3,161,263	3,512,674	2,898,794	-	2,898,794
Total Beginning Fund Balance	10,786,975	10,730,704	14,431,987	8,970,045	4,899,083	13,869,128
Fund Balance Available for Appropriation	10,786,975	10,730,704	14,431,987	8,970,045	4,899,083	13,869,128
Revenues						
Specific Ownership Taxes	1,005,996	1,005,996	1,005,996	1,006,000	-	1,006,000
Earnings on Investments	6,359	25,886	60,006	60,000	-	60,000
Rental Revenue	106,302	114,427	122,552	97,500	-	97,500
School Land Fees	170,723	246,441	409,076	90,000	-	90,000
Sale of Assets	40,502	2,426,293	27,651	-	-	-
Donations & Gifts	-	134,590	-	-	-	-
Charter School Revenue	246,365	216,354	209,599	215,099	-	215,099
State Lottery & Grant Revenue	876,805	-	-	-	-	-
Arbitrage Refund	-	-	-	1,215,108	(1,215,108)	-
Miscellaneous Revenue	105,631	15,600	57,961	29,515	-	29,515
Total Revenues	2,558,683	4,185,588	1,892,841	2,713,222	(1,215,108)	1,498,114
Other Financing Sources (Uses)						
Lease Financing Proceeds	-	5,000,000	-	-	-	-
Transfer from GF - Energy Lease	594,200	612,000	630,460	649,200	(192,192)	457,008
Transfer from GF - 2016 COPs	-	-	289,805	521,811	(2,974)	518,837
Transfer from GF	-	-	250,000	1,743,000	(1,373,000)	370,000
Transfer from MLO Fund	-	-	-	4,033,305	97,117	4,130,422
Transfer from General Fund	4,733,229	5,527,954	4,597,453	4,549,300	(49,300)	4,500,000
Total Financing Sources	5,327,429	11,139,954	5,767,718	11,496,616	(1,520,349)	9,976,267
Total Resources Available	18,673,087	26,056,246	22,092,546	23,179,883	2,163,626	25,343,509
Expenditures						
Capital Outlay Projects:						
Buildings Renovation & Repair	2,457,898	6,235,428	3,548,748	3,437,000	(297,000)	3,140,000
2017 MLO Carryover Projects	-	-	-	-	3,388,480	3,388,480
2017 MLO New Funded Projects	-	-	-	3,634,000	(93,620)	3,540,380
Transportation Equipment	825,565	816,039	613,147	600,000	-	600,000
Technology Equipment	381,574	271,888	297,973	250,000	-	250,000
OU Projects Carryover	148,044	-	-	-	-	-
Other Carryover Projects	-	-	4,516,746	4,487,578	(393,339)	4,094,239
Debt Service:						
Paying Agent Fees	-	-	2,753	750	-	750
Principal - 2009 COP	2,440,000	2,565,000	2,690,000	2,775,000	95,000	2,870,000
Principal - 2016 COP	-	-	240,000	440,000	5,000	445,000
Capitalized Leases	594,200	529,173	630,460	613,999	(163,640)	450,360
Interest Expense	721,263	596,135	489,981	481,198	(110,349)	370,850
Interest on Leases	-	82,827	92,693	35,201	(28,552)	6,648
Rentals - Land & Building	-	-	-	375,000	(375,000)	-
Capital Reserve Office	373,839	527,769	-	430,728	9,000	439,728
Capital Reserve Office - MLO	-	-	-	396,000	7,500	403,500
Total Expenditures	7,942,382	11,624,259	13,122,501	17,956,454	2,043,480	19,999,934
Net Resources Over (Under)						
Expenditures	10,730,704	14,431,987	8,970,045	5,223,428	120,146	5,343,575
Fund Balance:						
Committed for Pymnt - 09 & 16 COP	-	-	-	2,898,794	-	2,898,794
Assigned for Future Projects	-	-	-	1,324,634	(309,994)	1,014,641
Assigned for Future Projects - 2017 MLO	-	-	-	-	430,140	430,140
Committed Emergency Contingency	-	-	-	1,000,000	-	1,000,000
Total Fund Balance	-	-	-	5,223,428	120,147	5,343,575
Fund Balance, End of Year	\$ 10,730,704	\$ 14,431,987	\$ 8,970,045	\$ -	\$ (0)	\$ -
Total Appropriation				\$ 23,179,882	\$ 2,163,627	\$ 25,343,509

Colorado Springs School District 11
CAPITAL RESERVE CAPITAL PROJECTS FUND
Detail Schedule
FY2018-2019

FY18-19
25,343,509

Facilities	Building Renovations/Repairs		
Coronado HS	Provide security (entrance) improvements	220,000	
Coronado HS	Replace gym wood floor	350,000	
Doherty HS	Replace main electrical breaker	100,000	
Garry Berry	Planning - investigate track subsurface conditions	15,000	
Mitchell HS	Replace lower roof on school's gymnasium building	370,000	
Mitchell HS	Replace Fire Alarm System	725,000	
Mitchell HS	Provide security (entrance) improvements	200,000	
Palmer HS	Replace smoke vents in the auditorium	75,000	
Palmer HS	Provide security (entrance) improvements	200,000	
Palmer HS	Repair / Replace pool boiler & HVAC system	50,000	
Russell MS	Repiping project	100,000	
RJWAC	Repiping project	80,000	
S. Admin	Curriculum storage building	80,000	
Sabin MS	Gym Floor	140,000	
Stratton ES	Replace boiler and heating system components	200,000	
Various	Replace pool & locker room grout	35,000	
Various	Asphalt & Concrete Repairs	100,000	
Various	Planning - security (entrance) improvements (3 schools)	15,000	
Various	Planning - update site master plans	10,000	
Various	Planning - ADA transition plans	75,000	
	Total Building Renovations/Repairs		3,140,000
Transportation	Buses, Vehicles - annual renewal allowance	600,000	600,000
Technology	Allowance for technology equipment replacement	250,000	250,000
	Carryover Projects		
Adams ES	Refurbishment - addition...	461,445	
Patrick Henry ES	Interior Modifications	17,500	
Howbert ES	HVAC Systems	10,000	
Rogers ES	Drainage for playground project	45,000	
Edison ES	Drainage for playground project	75,000	
Stratton ES	Install central air conditioning	1,209,000	
North MS	Install central air conditioning	40,000	
Russell MS	Re-pipe due to elevated levels of copper	233,100	
Coronado HS	Replace fire alarm system	466,800	
Mitchell HS	Replace main parking lot	560,000	
Palmer HS	Replace stage lighting controller	58,400	
Palmer HS	Gym lockers (phase 1)	12,500	
RJ Wasson	Re-pipe due to elevated levels of copper	722,400	
FOTC	FOTC security	63,000	
Distribution Center	Install modular building and mezzanine	120,094	
	Total Carryover Projects		4,094,239
	2017 MLO Funded Projects See		
Various	Pages 263-264 For List of FY17/18 Carryover	3,388,480	
Various	Projects See Page 265 For List of FY18/19 Projects	3,540,380	
	Total 2017 MLO Funded Projects		6,928,860

Colorado Springs School District 11
CAPITAL RESERVE CAPITAL PROJECTS FUND
Detail Schedule
FY2018-2019

FY18-19

Debt Service		
Paying agent fees	750	
Capitalized leases (energy equipment)	457,008	
COP 2009 principal	2,870,000	
COP 2009 interest	297,013	
COP 2016 principal	445,000	
COP 2016 interest	73,837	
Total Debt Service	4,143,607	4,143,607
Capital Reserve Office		
Professionals (procurement)	42,533	
Professionals (facilities)	216,596	
ESP salaries	25,152	
Fringe benefits (Procurement)	10,536	
Fringe benefits (Facilities)	56,102	
Fringe benefits (ESP)	9,429	
Mileage allowance - Professionals	2,880	
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	439,728	439,728
MLO Capital Reserve Office		
Professionals salaries	165,138	
Clerical salaries	13,418	
Crafts & Trades Salaries	19,547	
Professionals salaries - Procurement	33,596	
Professionals benefits	70,773	
Clerical benefits	5,750	
Crafts & Trades benefits	8,378	
Professionals benefits - Procurement	14,400	
Legal Services	1,000	
Professional/Planning Services	30,000	
Copier repairs	2,000	
Printing	2,500	
Mileage reimbursement	500	
Supplies	4,000	
Furniture and small equipment	15,000	
Software	10,000	
Training / Travel	7,500	
Total Capital Reserve Office	403,500	403,500
Committed for payment - 2009 refunding COPs and 2016 COPs	2,898,794	
Assigned for future projects - 2017 MLO Contingency	430,140	
Assigned for future projects	1,014,641	
Committed emergency contingency	1,000,000	
Total Committed and Assigned Fund Balance	5,343,575	5,343,575
Total Capital Reserve		\$25,343,509

Colorado Springs School District 11
2017 MLO FY17/18 Carryover Capital Needs

Location	Description	Estimate	Year	Building System	Type	Category for Mill Levy 2017	Subject Matter Expert
FY 17-18							
Holmes Middle School	Replace existing bleachers as they have exceeded their useful life. Structure shows signs of fatigue.	\$ 50,000	FY 17-18	Bleacher System	Interior Bleachers	Maintenance / Repair	Terry Johns
Audubon Elementary School	Replace original MDP as parts are difficult to find.	\$ 30,000	FY 17-18	Electrical Power System	Main Distribution Panel (MDP)	Maintenance / Repair	Jeff Palmer / Randy Jewell
Bristol Elementary School	Replace aluminum feeders as the insulation is dried and brittle	\$ 150,000	FY 17-18	Electrical Power System	Feeders	Maintenance / Repair	Jeff Palmer / Randy Jewell
Fremont Elementary School	Replace aluminum feeders as the insulation is dried and brittle	\$ 90,000	FY 17-18	Electrical Power System	Feeders	Maintenance / Repair	Jeff Palmer / Randy Jewell
Grant Elementary School	Replace the exterior lighting system as it is past its service life and parts are difficult to find.	\$ 10,000	FY 17-18	Electrical Power System	Exterior Lighting	Maintenance / Repair	Jeff Palmer / Randy Jewell
Holmes Middle School	Replace the electrical exit & em lighting system as it is past its service life.	\$ 20,000	FY 17-18	Electrical Power System	Emergency & Exit Lights	Maintenance / Repair	Jeff Palmer / Randy Jewell
Howbert Elementary School	Replace aluminum feeders as the insulation is dried and brittle	\$ 8,000	FY 17-18	Electrical Power System	Feeders	Maintenance / Repair	Jeff Palmer / Randy Jewell
Howbert Elementary School	Replace stage lighting as it has exceeded its useful life and parts are difficult to find.	\$ 15,000	FY 17-18	Electrical Power System	Stage Lighting	Maintenance / Repair	Jeff Palmer / Randy Jewell
Jack Swigert Aerospace Academy	Install electrical and data for additional computer lab.	\$ 20,000	FY 17-18	Electrical Power System	Branchwiring	Interior Improvements	Jeff Palmer / Randy Jewell
Jack Swigert Aerospace Academy	Replace stage lighting as it has exceeded its useful life and parts are difficult to find.	\$ 65,000	FY 17-18	Electrical Power System	Stage Lighting	Maintenance / Repair	Jeff Palmer / Randy Jewell
Jackson Elementary School	Replace aluminum feeders as the insulation is dried and brittle	\$ 70,000	FY 17-18	Electrical Power System	Feeders	Maintenance / Repair	Jeff Palmer / Randy Jewell
Jackson Elementary School	Replace original MDP as parts are difficult to find.	\$ 25,000	FY 17-18	Electrical Power System	Main Distribution Panel (MDP)	Maintenance / Repair	Jeff Palmer / Randy Jewell
Jackson Elementary School	Replace stage lighting as it has exceeded its useful life and parts are difficult to find.	\$ 25,000	FY 17-18	Electrical Power System	Stage Lighting	Maintenance / Repair	Jeff Palmer / Randy Jewell
Keller Elementary School	Install electrical and data for additional computer lab.	\$ 20,000	FY 17-18	Electrical Power System	Branchwiring	Interior Improvements	Jeff Palmer / Randy Jewell
Keller Elementary School	Replace aluminum feeders as the insulation is dried and brittle	\$ 40,000	FY 17-18	Electrical Power System	Feeders	Maintenance / Repair	Jeff Palmer / Randy Jewell
Mann Middle School	Install electrical and data for additional computer lab to support new testing requirements.	\$ 20,000	FY 17-18	Electrical Power System	Branchwiring	Interior Improvements	Jeff Palmer / Randy Jewell
Martinez Elementary School	Replace stage lighting as it has exceeded its useful life and parts are difficult to find.	\$ 25,000	FY 17-18	Electrical Power System	Stage Lighting	Maintenance / Repair	Jeff Palmer / Randy Jewell
Mitchell High School	Install proper electrical for computer lab in room #207. Was temporarily set up during re-utilization project.	\$ 7,500	FY 17-18	Electrical Power System	Branchwiring	Interior Improvements	Jeff Palmer / Randy Jewell
Penrose Elementary School	Replace original MDP as parts are difficult to find.	\$ 100,000	FY 17-18	Electrical Power System	Main Distribution Panel (MDP)	Maintenance / Repair	Jeff Palmer / Randy Jewell
Queen Palmer Elementary School	Replace stage lighting as it has exceeded its useful life and parts are difficult to find.	\$ 25,000	FY 17-18	Electrical Power System	Stage Lighting	Maintenance / Repair	Jeff Palmer / Randy Jewell
Rogers Elementary School	Replace the exterior lighting system as it is past its service life and parts are difficult to find.	\$ 15,000	FY 17-18	Electrical Power System	Exterior Lighting	Maintenance / Repair	Jeff Palmer / Randy Jewell
Rogers Elementary School	Replace original MDP as parts are difficult to find.	\$ 30,000	FY 17-18	Electrical Power System	Main Distribution Panel (MDP)	Maintenance / Repair	Jeff Palmer / Randy Jewell
Rogers Elementary School	Replace stage lighting as it has exceeded its useful life and parts are difficult to find.	\$ 15,000	FY 17-18	Electrical Power System	Stage Lighting	Maintenance / Repair	Jeff Palmer / Randy Jewell
Stratton Elementary School	Replace branch wiring that still has cloth insulation.	\$ 35,000	FY 17-18	Electrical Power System	Branchwiring	Maintenance / Repair	Jeff Palmer / Randy Jewell
Stratton Elementary School	Install additional computer lab.	\$ 20,000	FY 17-18	Electrical Power System	Branchwiring	Interior Improvements	Jeff Palmer / Randy Jewell
Stratton Elementary School	Replace the exterior lighting system as it is past its service life and parts are difficult to find.	\$ 25,000	FY 17-18	Electrical Power System	Exterior Lighting	Maintenance / Repair	Jeff Palmer / Randy Jewell
Stratton Elementary School	Replace stage lighting as it has exceeded its useful life and parts are difficult to find.	\$ 15,000	FY 17-18	Electrical Power System	Stage Lighting	Maintenance / Repair	Jeff Palmer / Randy Jewell
Taylor Elementary School	Replace the exterior lighting system as it is past its service life and parts are difficult to find.	\$ 7,500	FY 17-18	Electrical Power System	Exterior Lighting	Maintenance / Repair	Jeff Palmer / Randy Jewell
Tesla Professional Development Center	Improve exterior building lighting	\$ 25,000	FY 17-18	Electrical Power System	Exterior Lighting	Exterior Site Adds	Jeff Palmer / Randy Jewell
Tesla Professional Development Center	Improve parking lot lighting	\$ 30,000	FY 17-18	Electrical Power System	Exterior Lighting	Exterior Site Adds	Jeff Palmer / Randy Jewell
Coronado High School	Replace existing elevator as it has exceeded its useful life. Repairs are getting difficult to make.	\$ 150,000	FY 17-18	Elevator System	Passenger Elevator	Maintenance / Repair	Terry Johns
Doherty High School	Replace existing elevator as it has exceeded its useful life. It is getting difficult to find parts for the controller.	\$ 150,000	FY 17-18	Elevator System	Passenger Elevator	Maintenance / Repair	Terry Johns
District Wide	Portables - Thermostats HVAC Controls (Programmable Thermostats): 0 to 3 year payback	\$ 30,000	FY 17-18	Energy Savings Projects	HVAC Controls	Energy Savings Items	Josh Chism
District Wide	Pool Commissioning (Valves Leaking Water, Pumps, Seals, Gaskets): 1 to 5 year payback	\$ 100,000	FY 17-18	Energy Savings Projects	Swimming Pools	Energy Savings Items	Josh Chism
Howbert Elementary School	Construct or modify main entry so it is more visible from the main office area.	\$ 75,000	FY 17-18	Exterior Wall System	Exterior Walls	Exterior Site Adds	Terry Johns
McAuliffe Elementary School	Repair damage to exiting structure due to shifting soil.	\$ 150,000	FY 17-18	Exterior Wall System	Exterior Walls	Maintenance / Repair	Terry Johns
Carver Elementary School	Upgrade horns and strobes on fire alarm system to meet current code requirements.	\$ 97,500	FY 17-18	Fire Alarm System	Horns & Strobes	Maintenance / Repair	Terry Johns
Henry Elementary School	Upgrade horn & strobes in classrooms to meet new code requirements.	\$ 97,500	FY 17-18	Fire Alarm System	Horns & Strobes	Maintenance / Repair	Terry Johns
Coronado High School	Per NFPA 25, Sprinklers heads are nearing the end of their 50 year service life. Inspect associated fire protection Backflow Preventer (RPZ).	\$ 25,000	FY 17-18	Fire Sprinkler System	Fire Sprinklers	Maintenance / Repair	Josh Chism
Doherty High School	Per NFPA 25, Sprinklers heads are nearing the end of their 50 year service life. Inspect associated fire protection Backflow Preventer (RPZ).	\$ 24,000	FY 17-18	Fire Sprinkler System	Fire Sprinklers	Maintenance / Repair	Josh Chism
Mitchell High School	Per NFPA 25, Sprinklers heads are nearing the end of their 50 year service life. Inspect associated fire protection Backflow Preventer (RPZ).	\$ 12,000	FY 17-18	Fire Sprinkler System	Fire Sprinklers	Maintenance / Repair	Josh Chism
Palmer High School	Per NFPA 25, Sprinklers heads are nearing the end of their 50 year service life. Inspect associated fire protection Backflow Preventer (RPZ).	\$ 12,000	FY 17-18	Fire Sprinkler System	Fire Sprinklers	Maintenance / Repair	Josh Chism
Mann Middle School	Replace carpet as it has exceeded its useful life. Carpet has worn thin and is stained in many areas.	\$ 52,000	FY 17-18	Flooring System	Carpet	Maintenance / Repair	Terry Johns
Martinez Elementary School	Replace existing carpet as it has exceeded its useful life.	\$ 224,000	FY 17-18	Flooring System	Carpet	Maintenance / Repair	Terry Johns
Taylor Elementary School	Replace existing carpet in Library	\$ 9,200	FY 17-18	Flooring System	Carpet	Maintenance / Repair	Terry Johns
Bristol Elementary School	Gas Piping: Extend life expectancy of exterior gas piping. Replace broken supports.	\$ 9,000	FY 17-18	Gas Piping System	Exterior Gas Piping	Maintenance / Repair	Josh Chism
Keller Elementary School	Gas Piping: Extend life expectancy of exterior gas piping. Replace broken supports.	\$ 9,000	FY 17-18	Gas Piping System	Exterior Gas Piping	Maintenance / Repair	Josh Chism
Penrose Elementary School	Gas Piping: Extend life expectancy of exterior gas piping. Replace broken supports.	\$ 9,000	FY 17-18	Gas Piping System	Exterior Gas Piping	Maintenance / Repair	Josh Chism

Colorado Springs School District 11
2017 MLO FY17/18 Carryover Capital Needs

Location	Description	Estimate	Year	Building System	Type	Category for Mill Levy 2017	Subject Matter Expert
Roy J. Wasson Academic Campus	Gas Piping: Extend life expectancy of exterior gas piping. Replace broken supports.	\$ 9,000	FY 17-18	Gas Piping System	Exterior Gas Piping	Maintenance / Repair	Josh Chism
Rudy Elementary School	Gas Piping: Extend life expectancy of exterior gas piping. Replace broken supports.	\$ 9,000	FY 17-18	Gas Piping System	Exterior Gas Piping	Maintenance / Repair	Josh Chism
Sabin Middle School	Gas Piping: Extend life expectancy of exterior gas piping. Replace broken supports.	\$ 12,000	FY 17-18	Gas Piping System	Exterior Gas Piping	Maintenance / Repair	Josh Chism
Steele Elementary School	Gas Piping: Extend life expectancy of exterior gas piping. Replace broken supports.	\$ 9,000	FY 17-18	Gas Piping System	Exterior Gas Piping	Maintenance / Repair	Josh Chism
Wilson Elementary School	Gas Piping: Extend life expectancy of exterior gas piping. Replace broken supports.	\$ 9,000	FY 17-18	Gas Piping System	Exterior Gas Piping	Maintenance / Repair	Josh Chism
Columbia Elementary School	Air Handling Units: cabinets, motors and controls have reached their useful life;	\$ 372,000	FY 17-18	HVAC System	Air Handling Equipment	Maintenance / Repair	Josh Chism
Howbert Elementary School	Air Handling Units: cabinets, motors and controls have reached their useful life;	\$ 45,000	FY 17-18	HVAC System	Air Handling Equipment	Maintenance / Repair	Josh Chism
Mitchell High School	Install separate cooling for main office area so it can operate during the summer months without the chiller running	\$ 50,000	FY 17-18	HVAC System	Air Conditioner	Interior Improvements	Josh Chism
Roosevelt Elementary Charter School	Air Handling Units: cabinets, motors and controls have reached their useful life;	\$ 44,000	FY 17-18	HVAC System	Air Handling Equipment	Maintenance / Repair	Josh Chism
District Wide	Playgrounds	\$ 255,000	FY 17-18	Playgrounds			
Key		Capital Renewal	IT Infrastructure	Total			
		\$ 3,082,200	\$ 306,280	\$ 3,388,480			

Colorado Springs School District 11
2017 MLO FY18/19 Capital Needs

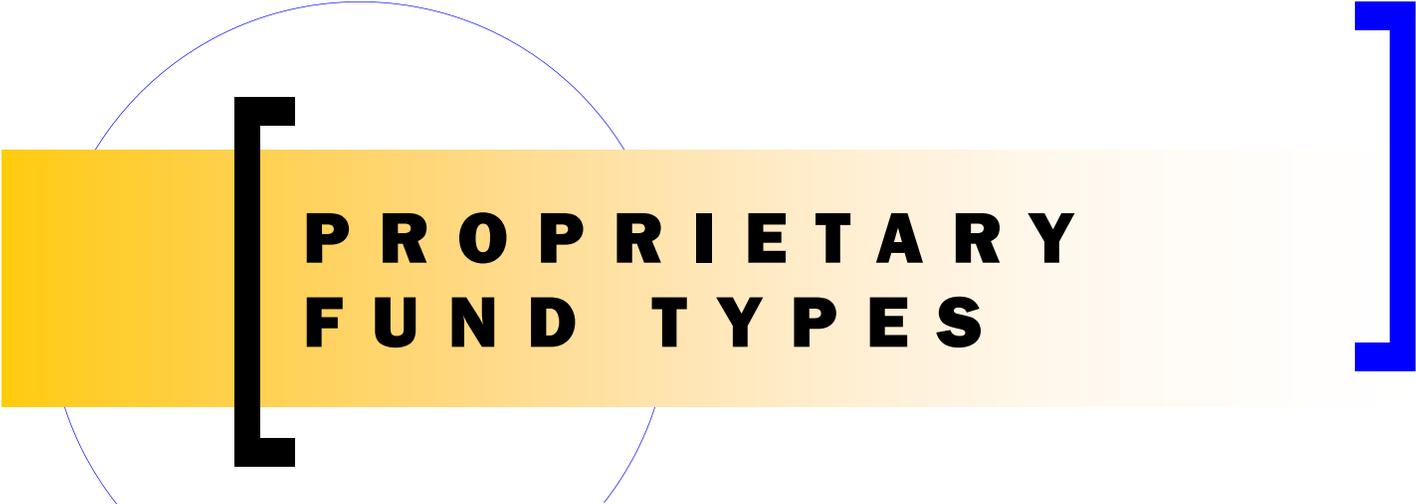
Location	Description	Estimate	Year	Building System	Type	Category for Mill Levy 2017	Subject Matter Expert
FY 18-19							
Queen Palmer Elementary School	Replace existing bleachers as they have exceeded their useful life. Structure shows signs of fatigue.	\$ 40,000	FY 18-19	Bleacher System	Interior Bleachers	Maintenance / Repair	Terry Johns
Sabin Middle School	Replace existing bleachers as they have exceeded their useful life. Structure shows signs of fatigue.	\$ 50,000	FY 18-19	Bleacher System	Interior Bleachers	Maintenance / Repair	Terry Johns
Academy ACL at Pike	Replace the exterior lighting system as it is past its service life and parts are difficult to find.	\$ 20,000	FY 18-19	Electrical Power System	Exterior Lighting	Maintenance / Repair	Jeff Palmer / Randy Jewell
Academy ACL at Pike	Replace aluminum feeders as the insulation is dried and brittle	\$ 40,000	FY 18-19	Electrical Power System	Feeders	Maintenance / Repair	Jeff Palmer / Randy Jewell
Columbia Elementary School	Modify electrical outlets in computer lab so computers have less of a chance to get unplugged	\$ 25,000	FY 18-19	Electrical Power System	Electrical Devices	Interior Improvements	Jeff Palmer / Randy Jewell
Edison Elementary School	Replace the exterior lighting system as it is past its service life and parts are difficult to find.	\$ 25,000	FY 18-19	Electrical Power System	Exterior Lighting	Maintenance / Repair	Jeff Palmer / Randy Jewell
Edison Elementary School	Replace hallway lights as parts are no longer available.	\$ 20,000	FY 18-19	Electrical Power System	Interior Lighting	Maintenance / Repair	Jeff Palmer / Randy Jewell
Holmes Middle School	Replace aluminum feeders as the insulation is dried and brittle	\$ 20,000	FY 18-19	Electrical Power System	Feeders	Maintenance / Repair	Jeff Palmer / Randy Jewell
Holmes Middle School	Replace original MDP as parts are difficult to find.	\$ 65,000	FY 18-19	Electrical Power System	Main Distribution Panel (MDP)	Maintenance / Repair	Jeff Palmer / Randy Jewell
Howbert Elementary School	Replace sub-panels as they have exceeded their useful life and parts are difficult to find.	\$ 40,000	FY 18-19	Electrical Power System	Sub-Panel	Maintenance / Repair	Jeff Palmer / Randy Jewell
Jackson Elementary School	Replace sub-panels as they have exceeded their useful life and parts are difficult to find.	\$ 40,000	FY 18-19	Electrical Power System	Sub-Panel	Maintenance / Repair	Jeff Palmer / Randy Jewell
Madison Elementary School	Replace hallway lights as parts are no longer available.	\$ 15,000	FY 18-19	Electrical Power System	Interior Lighting	Maintenance / Repair	Jeff Palmer / Randy Jewell
Midland Elementary School	Replace aluminum feeders as the insulation is dried and brittle	\$ 30,000	FY 18-19	Electrical Power System	Feeders	Maintenance / Repair	Jeff Palmer / Randy Jewell
Monroe Elementary School	Replace hallway lights as parts are no longer available.	\$ 15,000	FY 18-19	Electrical Power System	Interior Lighting	Maintenance / Repair	Jeff Palmer / Randy Jewell
Rogers Elementary School	Replace aluminum feeders as the insulation is dried and brittle	\$ 20,000	FY 18-19	Electrical Power System	Feeders	Maintenance / Repair	Jeff Palmer / Randy Jewell
Roosevelt Elementary Charter School	Replace aluminum feeders as the insulation is dried and brittle	\$ 105,000	FY 18-19	Electrical Power System	Feeders	Maintenance / Repair	Jeff Palmer / Randy Jewell
Rudy Elementary School	Install additional parking lot lighting as there is not adequate lighting levels in the parking lots.	\$ 25,000	FY 18-19	Electrical Power System	Exterior Lighting	Interior Improvements	Jeff Palmer / Randy Jewell
Rudy Elementary School	Replace original MDP as parts are difficult to find.	\$ 30,000	FY 18-19	Electrical Power System	Main Distribution Panel (MDP)	Maintenance / Repair	Jeff Palmer / Randy Jewell
Sabin Middle School	Replace original MDP as parts are difficult to find.	\$ 50,000	FY 18-19	Electrical Power System	Main Distribution Panel (MDP)	Maintenance / Repair	Jeff Palmer / Randy Jewell
Steele Elementary School	Replace original MDP as parts are difficult to find.	\$ 30,000	FY 18-19	Electrical Power System	Main Distribution Panel (MDP)	Maintenance / Repair	Jeff Palmer / Randy Jewell
Stratton Elementary School	Replace sub-panels as they have exceeded their useful life and parts are difficult to find.	\$ 140,000	FY 18-19	Electrical Power System	Sub-Panel	Maintenance / Repair	Jeff Palmer / Randy Jewell
Wilson Elementary School	Replace aluminum feeders as the insulation is dried and brittle	\$ 50,000	FY 18-19	Electrical Power System	Feeders	Maintenance / Repair	Jeff Palmer / Randy Jewell
Palmer High School	Replace existing freight elevator by loading dock as it has exceeded its useful life. Repairs are getting difficult to make.	\$ 250,000	FY 18-19	Elevator System	Freight Elevator	Maintenance / Repair	Terry Johns
Palmer High School	Replace existing elevator by library as it has exceeded its useful life. Repairs are getting difficult to make.	\$ 150,000	FY 18-19	Elevator System	Passenger Elevator	Maintenance / Repair	Terry Johns
Palmer High School	Replace existing elevator in Industrial Arts Building as it has exceeded its useful life. Repairs are getting difficult to make.	\$ 150,000	FY 18-19	Elevator System	Passenger Elevator	Maintenance / Repair	Terry Johns
District Wide	Energy Savings Projects	\$ 100,000	FY 18-19	Energy Savings Projects		Energy Savings Items	
Jack Swigert Aerospace Academy	Upgrade horn & strobes in classrooms to meet new code requirements.	\$ 257,500	FY 18-19	Fire Alarm System	Horns & Strobes	Maintenance / Repair	Terry Johns
Galileo School of Math & Science	Per NFPA 25, Sprinklers heads are nearing the end of their 50 year service life. Inspect associated fire protection Backflow Preventer (RPZ).	\$ 72,000	FY 18-19	Fire Sprinkler System	Fire Sprinklers	Maintenance / Repair	Josh Chism
Mann Middle School	Per NFPA 25, Sprinklers heads are nearing the end of their 50 year service life. Inspect associated fire protection Backflow Preventer (RPZ).	\$ 12,000	FY 18-19	Fire Sprinkler System	Fire Sprinklers	Maintenance / Repair	Josh Chism
Roy J. Wasson Academic Campus	Per NFPA 25, Sprinklers heads are nearing the end of their 50 year service life. Inspect associated fire protection Backflow Preventer (RPZ).	\$ 6,000	FY 18-19	Fire Sprinkler System	Fire Sprinklers	Maintenance / Repair	Josh Chism
Russell Middle School	Replace the carpet as it is past its rated life. The carpet in the media center was replaced in the summer of '06.	\$ 240,000	FY 18-19	Flooring System	Carpet	Maintenance / Repair	Terry Johns
Carver Elementary School	Gas Piping: Extend life expectancy of exterior gas piping. Replace broken supports.	\$ 9,000	FY 18-19	Gas Piping System	Exterior Gas Piping	Maintenance / Repair	Josh Chism
Columbia Elementary School	Gas Piping: Extend life expectancy of exterior gas piping. Replace broken supports.	\$ 9,000	FY 18-19	Gas Piping System	Exterior Gas Piping	Maintenance / Repair	Josh Chism
Fremont Elementary School	Gas Piping: Extend life expectancy of exterior gas piping. Replace broken supports.	\$ 9,000	FY 18-19	Gas Piping System	Exterior Gas Piping	Maintenance / Repair	Josh Chism
Grant Elementary School	Gas Piping: Extend life expectancy of exterior gas piping. Replace broken supports.	\$ 9,000	FY 18-19	Gas Piping System	Exterior Gas Piping	Maintenance / Repair	Josh Chism
Henry Elementary School	Gas Piping: Extend life expectancy of exterior gas piping. Replace broken supports.	\$ 9,000	FY 18-19	Gas Piping System	Exterior Gas Piping	Maintenance / Repair	Josh Chism
Jack Swigert Aerospace Academy	Gas Piping: Extend life expectancy of exterior gas piping. Replace broken supports.	\$ 9,000	FY 18-19	Gas Piping System	Exterior Gas Piping	Maintenance / Repair	Josh Chism
Mitchell High School	Gas Piping: Extend life expectancy of exterior gas piping. Replace broken supports.	\$ 9,000	FY 18-19	Gas Piping System	Exterior Gas Piping	Maintenance / Repair	Josh Chism
West Middle School	Gas Piping: Extend life expectancy of exterior gas piping. Replace broken supports.	\$ 9,000	FY 18-19	Gas Piping System	Exterior Gas Piping	Maintenance / Repair	Josh Chism
Coronado High School	Boilers: unit in its entirety including burner and controls are reaching their useful life;	\$ 614,000	FY 18-19	HVAC System	Boiler	Maintenance / Repair	Josh Chism
District Wide	Playgrounds	\$ 285,000	FY 18-19	Playgrounds		Maintenance / Repair	
TBD	2017 MLO Contingency	\$ 123,000	FY 18-19				
Key		Capital Renewal	IT Infrastructure	Total			
		\$ 3,226,500	\$ 313,880	\$ 3,540,380			

Colorado Springs School District 11
CAPITAL RESERVE CAPITAL PROJECTS FUND
Schedule of Debt Service
FY2018-19
ANNUAL DEBT SERVICE REQUIREMENT

Year	Certificates of Participation Leases		Energy Equipment Lease		ES Renovation Certificates of Participation (1)		Total Annual Debt Service Requirement	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
FY 2018-19	2,870,000	297,013	450,360	6,648	445,000	73,837	3,765,360	377,498
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	\$ 8,950,000	\$ 542,613	\$ 450,360	\$ 6,648	\$ 4,320,000	\$ 359,498	\$ 13,720,360	\$ 908,759

(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 FY18/19.



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

The District no longer has enterprise funds in the proprietary fund types beginning in FY14/15.

In order to align the compliance, accounting and reporting of the federal grant program that is the food service fund, the required basis of accounting to be used by the food service fund shall be the modified accrual basis of accounting, and such shall be isolated as a special revenue fund effective for the fiscal year beginning July 1, 2014 and beyond.

The adult education program fund is discontinued as a proprietary fund beginning in FY14/15. Budget for this program is now located in general fund programs.



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
FY2018-19

	Risk-Related Activity Fund	Production Printing Fund	Total Internal Service Funds
Operating Revenues			
Charges for Services	\$ -	\$ 2,410,208	\$ 2,410,208
Employee Contributions	7,965,375	-	7,965,375
Employer Contributions	20,246,765	-	20,246,765
Total Operating Revenues	28,212,140	2,410,208	30,622,348
Operating Expenses			
Claims Payments	2,397,352	-	2,397,352
Premium, Claim Admin., IBNR	26,332,106	-	26,332,106
Administration	592,140	-	592,140
Production Printing	-	2,330,208	2,330,208
Total Operating Expenses	29,321,598	2,330,208	31,651,806
Net Operating Profit (Loss)	(1,109,458)	80,000	(1,029,458)
Non-Operating Revenues and (Expenses)			
Investment/Interest Income	14,000	-	14,000
Transfer in from Mill Levy Fund	6,586	47,646	54,232
Transfer (Out) to General Fund	-	(80,000)	(80,000)
Total Non-Operating Revenues and (Expenses)	20,586	(32,354)	(11,768)
Net Income (Loss)	(1,088,872)	47,646	(1,041,226)
Beginning Net Assets	11,021,994	749,240	11,771,234
Net Assets, End of Year	\$ 9,933,122	\$ 796,886	\$ 10,730,008
Fund Appropriation			
Total Operating Revenues	\$ 28,212,140	\$ 2,330,208	30,542,348
Beginning Retained Earnings	11,021,994	749,240	11,771,234
Non Operating Revenues	20,586	(32,354)	(11,768)
Invested in Fixed Assets	-	(304,408)	(304,408)
Total Appropriation	\$ 39,254,720	\$ 2,742,686	\$ 41,997,406

BUDGET ADMINISTRATOR: Kent Poe

FUND: Risk Related Activities

DIVISION HEAD:

Glenn Gustafson

DATE: June 13, 2018

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 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 Colorado Association of School Boards **Boards of Education Self-funded Trust (BEST)** self-funded trust for medical plan services. 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, dental-EPO, and the vision program are all self-funded; the IBNR and CFR are maintained for each in FY2018-19. 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 FY2018-19 budget includes a two percent increase to medical premiums and a 2.48 percent increase to dental. There is no increase to vision, life, short-term disability, and long-term disability premiums. The reserves for each of the plans are also fully funded for FY2018-19. There are no changes to plan design for vision. Medical will show some plan design changes to lower the maximum out-of-pocket for tier 2 coverage to \$3,000 for single coverage and \$6,000 for family coverage. The Health Promotion Program will now be tied to plan design for the following plan year. Dental will show some plan design changes to increase coverage for covered children ages 0 to 12.

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 FY2018-19 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	5.0 percent **
C.	Dental	8.0 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 2017. Actual IBNR for FY2018-19 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. The increase in the professional position is a correction

POSITIONS	FY2015-16 AUTHORIZED	FY2016-17 AUTHORIZED	FY2017-18 MID-YEAR	CHANGE	FY2018-19 ADOPTED
Administrative	0.70	0.70	0.70	0.00	0.70
Professional	1.60	1.60	1.50	0.10	1.60
ESP	2.00	2.00	2.00	0.00	2.00
Teacher	0.00	0.00	0.00	0.00	0.00
TOTAL FTE	4.30	4.30	4.20	0.10	4.30

Colorado Springs School District 11
RISK RELATED ACTIVITY FUND
Schedule of Revenues, Expenses, and Net Assets
FY2018-19

	Actual			Budget		
	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Mid-Year	Change	2018-19 Adopted
Operating Revenues						
Employee Contributions	\$7,280,585	\$7,621,904	\$ 7,774,393	\$ 9,439,820	(1,474,445)	\$ 7,965,375
Employer Contributions	17,580,817	18,290,833	18,790,464	18,749,505	1,497,260	20,246,765
COBRA Admin Fee	1,957	2,770	1,209	-	-	-
Claims and Subrogation Recoveries	3,822	-	-	-	-	-
Total Operating Revenues	24,867,180	25,915,507	26,566,066	28,189,325	22,815	28,212,140
Operating Expenses						
Medical	20,516,482	21,787,239	24,366,935	25,732,690	(21,360)	25,711,330
Dental - PPO	1,554,787	1,553,251	1,637,128	2,243,106	(362,324)	1,880,781
Dental - EPO	298,802	310,917	339,954	371,109	(60,500)	310,609
Life Insurance	501,946	608,037	600,800	606,991	63,000	669,991
Life Insurance-Supplemental	118,393	122,787	145,070	150,000	27,000	177,000
Long-Term Disability	168,704	167,284	150,767	168,873	-	168,873
Short-Term Disability	59,853	73,372	87,705	85,756	12,000	97,756
Vision	228,809	250,749	226,050	312,530	(7,272)	305,258
Total Operating Expenses	23,447,775	24,873,637	27,554,409	29,671,054	(349,457)	29,321,598
Operating Profit (Loss)	1,419,406	1,041,871	(988,343)	(1,481,730)	372,272	(1,109,458)
Non-operating Revenues						
Investment Income	1,591,191	3,782	405,895	12,000	2,000	14,000
Operating transfer in from 2017 MLO Fund	-	-	-	9,660	(3,074)	6,586
Operating transfer from General Fund	1,000,000	-	1,000,000	-	-	-
Total Non-operating Revenues	2,591,191	3,782	1,405,895	21,660	(1,074)	20,586
Net Income (Loss)	4,010,597	1,045,653	417,552	(1,460,070)	371,198	(1,088,872)
Beginning Net Assets	3,152,545	7,163,141	8,208,794	8,626,344	2,395,650	11,021,994
Net Assets, End of Year (Appropriated & Reserved)	\$7,163,141	\$8,208,794	\$ 8,626,346	\$ 7,166,274	2,766,848	\$ 9,933,122

Fund Appropriation

Operating Revenues	\$28,189,325	\$ 22,815	\$28,212,140
Non-Operating Revenues	21,660	(1,074)	20,586
Beginning Net Assets	8,626,344	2,395,650	11,021,994
Total Appropriation	\$36,837,329	\$2,417,391	\$39,254,720

INTERNAL SERVICE FUND - RISK RELATED ACTIVITIES
Supplemental Schedule of Revenues & Expenses
FY2018-19 BUDGET

	28810	28820	28830	28831	28840	28841	28850	28860	EMPLOYEE
	HEALTH	DENTAL	BASIC	LIFE	LONG-TERM	SHORT-TERM	VISION	DENTAL	BENEFITS
		PPO	LIFE	SUPP	DISABILITY	DISABILITY		EPO	TOTAL
BEGINNING NET ASSETS									
Retained Earnings	8,567,182	314,095	-	-	-	-	38,303	(33,186)	8,886,394
Reserve (BEST)	2,135,600	-	-	-	-	-	-	-	2,135,600
Total Beginning Net Assets	10,702,782	314,095	-	-	-	-	38,303	(33,186)	11,021,994
OPERATING REVENUES									
Premiums:									
Employee - Benefits	6,141,712	1,066,912	-	177,000	168,873	97,756	158,871	154,250	7,965,375
Employer - Benefits	18,425,226	928,830	669,991	-	-	-	108,362	114,356	20,246,765
Premium Subtotal	24,566,939	1,995,743	669,991	177,000	168,873	97,756	267,233	268,606	28,212,140
Earnings on Investments	14,000	-	-	-	-	-	-	-	14,000
Transfer In from 2017 MLO	6,586	-	-	-	-	-	-	-	6,586
Total Revenue	24,587,525	1,995,743	669,991	177,000	168,873	97,756	267,233	268,606	28,232,726
TOTAL REVENUE									
and BEGINNING NET ASSETS	35,290,306	2,309,837	669,991	177,000	168,873	97,756	305,536	235,420	39,254,720
OPERATING EXPENSES									
Claims Payments	-	1,805,485	-	-	-	-	293,258	298,609	2,397,352
Claims Administration, Premiums, IBNR:	-	65,000	-	-	-	-	12,000	12,000	89,000
Premium Payments	25,129,486	-	669,991	177,000	168,873	97,756	-	-	26,243,106
Claims Administration Total	25,129,486	1,870,485	669,991	177,000	168,873	97,756	305,258	310,609	28,729,458
<i>Fund Administration:</i>									
Salaries	244,793	7,730	-	-	-	-	-	-	252,523
Employee Benefits	76,306	2,566	-	-	-	-	-	-	78,872
Purchased Services	226,545	-	-	-	-	-	-	-	226,545
Legal Expenses	5,000	-	-	-	-	-	-	-	5,000
Print/Staff Dev/M	24,500	-	-	-	-	-	-	-	24,500
Supplies & Materials	1,700	-	-	-	-	-	-	-	1,700
Equipment	3,000	-	-	-	-	-	-	-	3,000
<i>Administration Subtotal</i>	<i>581,844</i>	<i>10,296</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>592,140</i>
Total Operating Expenses	25,711,330	1,880,781	669,991	177,000	168,873	97,756	305,258	310,609	29,321,598
RESERVES & LIABILITIES									
Claim Fluctuation Reserve & Prepaid Accrual	9,758,926	127,596	-	-	-	-	34,069	12,531	9,933,122
Net Assets, End of Year	-	-	-	-	-	-	-	-	-
TOTAL APPROPRIATION	\$ 35,470,256	\$ 2,008,377	\$ 669,991	\$ 177,000	\$ 168,873	\$ 97,756	\$ 339,327	\$ 323,140	\$ 39,254,720

0.00

BUDGET ADMINISTRATOR: Joe W. Morin

FUND: Production Printing

DIVISION HEAD: Glenn Gustafson

DATE: June 13, 2018

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 5.3 percent is projected for 2018-2019, keeping the fund in sound financial condition, and a five-year equipment plan is maintained to further equipment and technological upgrades. Approximately 31 percent of the department's budget is utilized for salaries and benefits, the remaining 69 percent is reserved for daily operating capital to purchase consumables such as paper, toners, and supplies used to produce a value-added product. A 5.3 percent return-on-investment is a reflection of the fund's 25-year average net income contribution to retained earnings of \$74,924. 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 25 years total over \$2.6 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, signs and 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, direct/bulk mail, and laminating.

FULL TIME POSITIONS	FY 2015-16 AUTHORIZED	FY 2016-17 AUTHORIZED	FY 2017-18 MID-YEAR	CHANGE	FY 2018-19 ADOPTED
Administrative	0.00	0.00	0.00	0.00	0.00
Professional	2.00	1.00	1.00	0.00	1.00
ESP	18.00	18.00	18.00	0.00	18.00
TOTAL FTE	20.00	19.00	19.00	0.00	19.00

Colorado Springs School District 11
PRODUCTION PRINTING FUND
Schedule of Revenues, Expenses, and Retained Earnings
FY2018-19

	Actual			Budget		
	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Mid-Year	Change	2018-19 Adopted
Operating Revenues						
Printing	1,603,544	1,761,128	1,694,919	2,075,972	128,569	2,204,541
Mail	-	-	320,046	89,052	-	89,052
Pony	-	-	-	116,615	-	116,615
Total Operating Revenues	1,603,544	1,761,128	2,014,965	2,281,639	128,569	2,410,208
Operating Expenses:						
Printing						
Professional Salaries	47,093	47,560	46,627	159,603	(2,280)	157,323
Professional Benefits	20,176	21,113	21,265	68,629	(980)	67,649
Crafts & Trades Salaries	345,915	432,653	434,353	444,678	19,104	463,782
Temp Pay - Crafts & Trades	1,144	2,016	3,482	6,103	-	6,103
Overtime Pay - Crafts & Trades	2,332	3,390	-	5,000	-	5,000
Incentive Pay - Crafts & Trades	-	-	-	15,257	99	15,356
Crafts & Trades Benefits	131,845	170,954	165,105	187,461	(62)	187,399
Purchased Services	572,905	706,466	598,876	796,750	18,989	815,739
Insurance	2,974	2,074	1,998	4,457	(50)	4,407
Supplies & Materials	215,980	250,816	213,064	353,964	10,008	363,972
Non-Capital Equipment	15,949	437,203	797,712	28,008	-	28,008
Depreciation	39,447	49,630	66,184	56,834	3,742	60,576
Interest Expense	-	24,288	15,357	-	-	-
Utilities and Internal Costs	11,807	12,234	12,692	41,640	-	41,640
Contingency Reserve	-	-	-	112,252	-	112,252
Other	-	-	-	1,002	-	1,002
Subtotal Printing	1,407,568	2,160,396	2,376,716	2,281,639	48,569	2,330,208
Mailroom						
Crafts & Trades Salaries	41,963	-	45,872	-	-	-
Crafts & Trades Benefits	15,542	-	34,650	-	-	-
Subtotal Mailroom	57,505	-	80,523	-	-	-
Total Operating Expenses	1,465,073	2,160,396	2,457,238	2,281,639	48,569	2,330,208
Net Operating Profit (Loss)	138,471	(399,269)	(442,273)	-	80,000	80,000
Non-Operating Revenues (Expenses)						
Interest Income	239	1,111	2,605	-	-	-
Sale of capital assets	505	102,016	4,500	-	-	-
Transfers In from 2017 MLO	-	-	-	43,730	3,916	47,646
Transfers (Out) to General Fund	-	-	400,000	(80,000)	-	(80,000)
Total Non-Operating Revenues (Expenses)	744	103,127	407,105	(36,270)	3,916	(32,354)
Net Income	139,215	(296,142)	(35,169)	(80,000)	127,646	47,646
Beginning Unreserved Net Assets	941,335	1,080,550	784,408	749,240	(47,646)	701,594
Net Assets, End of Year	1,080,550	784,408	749,240	669,240	80,000	749,240

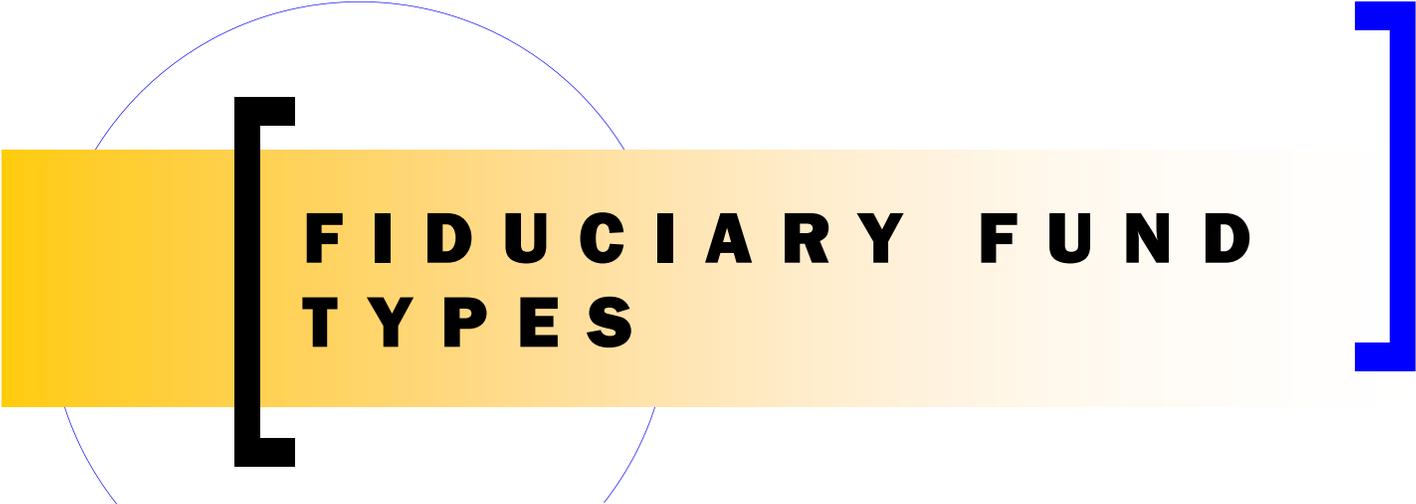
Fund Appropriation

Total Operating Expenses	2,281,639	48,569	2,330,208
Total Non-Operating Revenues	(36,270)	3,916	(32,354)
End of Year Net Assets	669,240	80,000	749,240
Invested in capital assets, net of related debt	(304,408)	-	(304,408)
Total Appropriation	2,610,201	132,485	2,742,686

Colorado Springs School District 11

**PRODUCTION PRINTING FUND
Five-Year Capital Needs Projections
FY 2019 to 2023**

FY	Description	Estimated Cost
18-19	1 – Wide Format Contour Cutter and related peripherals	\$100,000
19-20	10 – Computers/servers and related peripherals	\$20,000
20-21	10 – Satellite Copy Center Digital Presses	\$50,000
21-22	1 – Postage meter	\$20,000
22-23	1 – Engraving System	\$50,000



FIDUCIARY FUND TYPES

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

Agency Fund

This fund was created to act as a custodian for other funds, governmental units, or private entities.

Colorado Springs School District 11
Pupil Activity and Other Agency Funds
Combining Schedule of Cash Receipts, Cash Disbursements, and Cash Balances
FY2018-19

	Pupil Activity Fund	Other Agency Funds	Total Agency Funds
Beginning Cash Balances	\$ 2,153,014	\$ 94,546	\$ 2,247,560
Revenues			
Other Agency Receipts	-	55,454	55,454
Student Activities	5,246,986	-	5,246,986
Total Revenues	5,246,986	55,454	5,302,440
Expenditures			
Other Agency Disbursements	-	150,000	150,000
Student Activities	7,400,000	-	7,400,000
Total Expenditures	7,400,000	150,000	7,550,000
Cash Balances, End of Year	\$ -0-	\$ -0-	\$ -0-
Total Appropriation	\$ 7,400,000	\$ 150,000	\$ 7,550,000

BUDGET ADMINISTRATOR: Laura Hronik

FUND: Agency Fund

DIVISION HEAD: Glenn Gustafson

DATE: June 13, 2018

AGENCY FUNDS

Agency funds reflect the District's responsibility as an agent in processing certain types of payments.

The pupil activity fund is an agency fund type and is used to record financial transactions related to school sponsored pupil intrascholastic and interscholastic athletics, clubs, and other activities. These activities are supported by collections from students and revenues from gate receipts, concessions, and other fund raising activities.

The other agency fund is used to record agency transactions for various non-school entities. For example, donations are received and used to award scholarships and funds are collected for use at specific events.

Colorado Springs School District 11
PUPIL ACTIVITY FUND
Schedule of Cash Receipts, Cash Disbursements, and Cash Balances
FY2018-2019

	Actual			Budget		
	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Mid-Year	Change	2018-19 Adopted
Beginning Cash and Accounts Receivable	\$ 2,337,545	\$ 1,848,491	\$ 2,034,345	\$ 2,153,014	\$ -	\$ 2,153,014
Cash Receipts						
Senior High School	1,899,141	2,020,311	2,141,530	1,549,761	-	1,549,761
Middle School	1,878,785	1,957,099	2,074,525	1,810,752	-	1,810,752
Elementary School	3,585,792	3,720,120	3,943,327	1,886,473	-	1,886,473
Total Cash receipts	<u>7,363,718</u>	<u>7,697,530</u>	<u>8,159,382</u>	<u>5,246,986</u>	<u>-</u>	<u>5,246,986</u>
Total Resources Available	<u>9,701,263</u>	<u>9,546,021</u>	<u>10,193,727</u>	<u>7,400,000</u>	<u>-</u>	<u>7,400,000</u>
Cash Disbursements						
Senior High School	2,803,074	2,786,054	2,973,217	2,500,000	-	2,500,000
Middle School	2,026,073	2,011,062	2,150,026	2,300,000	-	2,300,000
Elementary School	3,023,625	2,714,560	2,917,470	2,600,000	-	2,600,000
Total Cash Disbursements	<u>7,852,772</u>	<u>7,511,676</u>	<u>8,040,713</u>	<u>7,400,000</u>	<u>-</u>	<u>7,400,000</u>
Ending Cash and Accounts Receivable	\$ 1,848,491	\$ 2,034,345	\$ 2,153,014	\$ -	\$ -	\$ -
Total Appropriation				\$ 7,400,000	\$ -	\$ 7,400,000

Colorado Springs School District 11
OTHER AGENCY FUND
Schedule of Cash Receipts, Cash Disbursements, and Cash Balances
FY2018-2019

	Actual			Budget		
	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Mid-Year	Change	2018-19 Adopted
Beginning Cash and Accounts Receivable	\$ 96,873	\$ 93,229	\$ 70,030	\$ 94,546	\$ -	\$ 94,546
Cash Increases						
Other Agency Receipts	52,863	41,326	55,790	55,454	-	55,454
Total Cash Increases	52,863	41,326	55,790	55,454	-	55,454
Total Resources Available	149,736	134,555	125,820	150,000	-	150,000
Cash Decreases						
Other Agency Disbursements	56,507	64,525	31,274	150,000	-	150,000
Total Cash Decreases	56,507	64,525	31,274	150,000	-	150,000
Ending Cash and Accounts Receivable	\$ 93,229	\$ 70,030	\$ 94,546	\$ -	\$ -	\$ -
Total Appropriation				\$ 150,000	\$ -	\$ 150,000

Colorado Springs School District 11

Informational Section



S T A F F I N G

The following outlines the FY 18/19 recommended staffing formulas used to place staff into schools.

Elementary

Classroom Teachers	Pupil to teacher ratio is the average class size to 1.0: All grades – 25:1 ratio
Support Teachers (Art, Music, P.E.)	0 – 199 = 2.0 FTE 200 – 299 = 2.5 FTE 300 + = 3.0 FTE
Counselors	1.0 FTE per school (33 FTE phased in 2018-19 through 2022-23) Total: 6.0 FTE in 18-19
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)	0 - 299 students - .5 FTE per school 300+ students – 1.0 FTE per school
Principals	1.0 FTE per school
Assistant Principals	450 - 524 students – 0 FTE to .5 FTE* per school 525 - 624 students - .5 FTE to 1.0 FTE* per school 625+ students – 1.0 FTE per school
Support Staff (office/clerical)	0 - 550 students – 16 hours per day per school (2.0 FTE) >550 students – 20 hours per day per school (2.5 FTE)
Support Staff (classroom)	Kindergarten – average <28 students/class – 4 hour aide per day per class Kindergarten – average >28 students/class – additional 2 hours day aide time Grades 1 and 2 – average >28 students/class – 4 hour aide per day per class Grades 3, 4, 5 – average >30 students/class – 4 hour aide per day per class
Library Tech. Technicians (LTT)	0 - 600 students – 7 hours per day (.88 FTE) 601+ students – 8 hours per day (1.0 FTE)
Special Education	Assigned by the Special Education Department (see guidelines on last page)

Middle Schools

Classroom Teachers	Projected student enrollment of the school times the number of hours in a student’s day divided by the number of hours teachers teach in a day divided by 30.0. Enrollment x 6.35 / 4.6 / 30
Counselors	2.0 FTE per school plus .5 with an enrollment of 1,000 students or more. Student Personnel Coordinators are counted as part of the counseling ratio. Additional 1.0 FTE per school to be phased in 2018-19 through 2022-23. A total of 6.0 FTE phased in for 2018-19.
Library Tech Educators (LTE)	1.0 FTE per school
Principals	1.0 FTE per school
Assistant Principals	2.0 FTE per school
Support Staff (office & classroom)	48 hours per day per school (6.0 FTE)
Library Tech Technicians (LTT)	8 hours per day per school (1.0 FTE)
Campus Supervisors	16 hours per day per school (2.0 FTE)
Special Education	Assigned by the Special Education Department (see guidelines on last page)

Conversion Factor: A department head or principal is allowed to convert two ESP positions to one teacher position. Likewise, the department head may convert one teacher position into two ESP positions. Conversions of executive/professional positions are based on salary. This means the salary of the eliminated position must be equal to or greater than the salary of the new position. A form for all conversions must be submitted to be approved by the Human Resources Department. Each conversion is valid through June 30 of the fiscal year the application is made. If the department head or principal wishes to continue the conversion into the next fiscal year, a new application must be submitted and approved.

High Schools

Classroom Teachers	Projected student enrollment of the school times the number of hours in a student's day divided by the number of hours teachers teach in a day divided by 33.5. Enrollment x 6.2 / 4.6 / 33.5
Counselors	1.0 FTE per school to be phased in 2018-19 through 2022-23 with a total of 3 FTE phased in for 2018-19. Add 1.0 FTE per 375 students.
Library Tech. Educators (LTE)	2.0 FTE per school
Principals	1.0 FTE per school
Assistant Principals	2.0 FTE per school up to 1,600 students and 3.0 FTE per school with over 1,600 students
Athletic Directors	1.0 FTE per school
Dropout Counselors	1.0 FTE per school
Support Staff (office / business / classroom)	1,400 - 1,600 students – 120 hours per day per school (15.0 FTE) 1,601 - 1,800 students – 128 hours per day per school (16.0 FTE) 1,801+ students – 136 hours per day per school (17.0 FTE) + 4 hours/day added business support
Library Tech. Technicians (LTT)	8 hours per day per school (1.0 FTE)
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	Springs Community Night school – 6 FTE Odyssey Early College and Career Options – 11 FTE Career Pathways – 7.2 FTE Bijou School – 7.5 FTE Tesla Educational Opportunity School – 13 FTE Roy J. Wasson Academic Campus – program based
Teacher Learning Coaches (TLC)	Eliminated at secondary level except for a shared position between Bijou and Tesla
Counselors	1.0 FTE each for Springs Community Night School, Achieve Online, Digital, and Odyssey Early College and Career Options, 2.0 FTE for Tesla. 0.5 FTE for Bijou
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 Tesla Educational Opportunity School – 1.0 FTE Odyssey Early College and Career Options – 1.0 FTE
Assistant Principals	Achieve Online / Digital School – 1.0 FTE Springs Community Night School – 1.0 FTE Tesla Educational Opportunity School – 1.0 FTE Career Pathways Director – 1.0 FTE
Support Staff	112 hours per day (14.0 FTE – total across all alternative education sites) Odyssey Early College and Career Options – 4.0 FTE Career Pathways – 2.0 FTE Homebound 1.0 FTE
Library Tech Technicians (LTT)	2.0 FTE per Roy J. Wasson Academic Campus for all schools / programs
Campus Supervisors	6.0 FTE for Roy J. Wasson Academic Campus
Special Education	Assigned by the Special Education Department (see guidelines on last page)

*A table of weighted factors that assesses the student population determines the number of FTE allocated to the site.

FY18/19 Special Education Base Staffing Formulas

Special Education Teachers Elementary and Middle School

0-299 students	1 special education teacher
300-499 students	2 special education teachers
500-699 students	3 special education teachers
700-899 students	4 special education teachers
900-1099 Students	5 special education teachers

Education Assistants (EA) Elementary and Middle School

1-150 students	1 EA
151-250 students	2 EAs
251-350 students	3 EAs
351-450 students	4 EAs
451-550 students	5 EAs
551-650 students	6 EAs
651-750 students	7 EAs
751-850 students	8 EAs
851-950 students	9 EAs
951-1,050 students	10 EAs
1,051-1,150 students	11 EAs

Speech Pathologist at Elementary Level (FTE)

1-249 Students	0.2 (1 day per week)
250-349 students	0.4 (2 days per week)
350-449 students	0.6 (e days per week)
450-549 students	0.8 (4 days per week)
550 + students	1.0 (5 days per week)

Speech and language support at middle and high school levels is determined based on combination of school size and student needs

Special Education Counselor/Psychologist/Social Worker (Mental Health Professional) for Elementary Schools (FTE)

0-249 students	0.4 (2 days per week)
250-349 students	0.6 (3 days per week)
350-449 students)	0.8 (4 days per week)
450 + students	1.0 (5 days per week)

All middle and high schools are allocated 1.0 for special education mental health support.

In the fall of 2015, a collaborative group of high school staff determined that traditional high schools would distribute teacher FTE equally to each site. As a result, the base allocation at each traditional high school is 9.0 special education teachers. Each high school is also allocated a minimum of 63 hours of paraprofessional support per day.

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 approximately two weeks 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. All conversions will be ongoing.

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 change.

The allocation of special education staff will be determined based upon the total student enrollment at a school site. The attached formula will be used to determine the base staffing level at each building.

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.

Additional special education staff may be allocated (beyond the "base staff" allocated through the formula) based on the impact specific students with significant support needs have on the school site's ability to provide the required specialized instruction of students with disabilities. The attached rubric will be used to determine the level of impact each student with significant needs will have upon the resources of a school site. Additional support will be allocated to a building only after a thorough review of utilization patterns of existing resources is conducted by the special education facilitator. 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.

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).

Staffing Through the Academic Rating Rubric

This formula will apply to FY18-19.

Schools labeled turnaround, priority improvement, and improvement within three points of priority improvement may be staffed at the current school year level despite any decrease in student enrollment projections.



Authorized Staffing (All Funds) for the Adopted FY 2018-19 Budget

Program Number	FUND GENERAL FUND	FY17 Adopted and Board Approved Staffing Levels					FY18 Adopted and Board Approved Staffing Levels				
		Teacher	Admin	Prof	ESP	Total	Teacher	Admin	Prof	ESP	Total
00100	Elementary	616.50			61.38	677.88	614.40	0.00	0.00	60.50	674.90
00200	Middle School	275.10			6.88	281.98	272.60	0.00	0.00	5.88	278.48
00300	High School	308.60			6.75	315.35	311.10	0.00	0.00	5.88	316.98
009AV	AVID Program	4.20				4.20	4.00	0.00	0.00	0.00	4.00
	<i>Total All Schools</i>	1,204.40	0.00	0.00	75.01	1,279.41	1,202.10	0.00	0.00	72.26	1,274.36
00400	BV Montessori Tuition Presch	1.20			3.52	4.72	1.70			2.62	4.32
00700	Gifted & Talented	40.85				40.85	41.75				41.75
00900	Differentiated Staffing	3.70			1.50	5.20	10.85			1.88	12.73
009AC	Achieve Online School	13.00			1.00	14.00	13.50			1.00	14.50
009AL	Alternative Programs	36.85				36.85	37.80				37.80
009DS	Digital High School	6.00				6.00	5.00				5.00
009EC	Early College High School	11.50				11.50	11.50				11.50
009ES	ESL/Foreign Language Studies	54.35			19.50	73.85	53.35			19.50	72.85
009EX	Expelled Student Program	2.00				2.00	2.00				2.00
05110	Teaching and Learning Coaches	33.50				33.50	33.70				33.70
08910	Junior ROTC	7.00				7.00	7.00				7.00
17000	Special Education	113.50			249.00	362.50	115.33			238.30	353.63
17710	Speech Pathology	26.90			1.76	28.66	25.41			1.76	27.17
17910	Special Education - Early Childhood	3.00			23.20	26.20	6.00			19.51	25.51
17990	Special Education - Transition	1.00			4.00	5.00	3.00			3.00	6.00
	<i>Total General Education</i>	1,558.75	0.00	0.00	378.49	1,937.24	1,569.99	0.00	0.00	359.83	1,929.82
21110	Attendance Services		1.00	1.00	2.00	4.00		1.00	1.00	2.00	4.00
21130	Social Work Services	23.40				23.40	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				10.88	10.88				14.28	14.28
21220	Counseling Services	47.50		10.00		57.50	53.50	1.00	10.00	1.00	65.50
21260	Pupil Scheduling Services	3.00				3.00	3.00				3.00
21340	Nursing Services	12.50				12.50	12.35				12.35
21390	Medicaid Grant			1.00	3.00	4.00			1.00	3.00	4.00
21400	Psychological Services	15.45				15.45	13.15				13.15
21500	Audiologists	2.40				2.40	2.00				2.00
21600	OT and PT Services	8.00				8.00	6.60				6.60
21700	Behavior Services	4.00				4.00	4.00				4.00
	<i>Total Support Svcs - Students</i>	123.25	1.00	14.00	17.88	156.13	123.90	2.00	14.00	22.28	162.18
22110	Student Achievement & Accountability		4.00		2.00	6.00		4.00		2.00	6.00
22120	Curriculum Alignment	1.00	1.15	5.50	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	2.00		1.00	2.00	5.00
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		1.00	1.00	4.00	2.00		1.60	0.50	4.10
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	50.60			40.50	91.10	48.50			41.38	89.88
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		1.00	2.00
22340	Athletic Supervision		3.00	2.68	3.32	9.00		4.00	4.00	1.00	9.00
22350	ESL Supervision			1.00	1.00	2.00			1.00	1.00	2.00
22370	Gifted & Talented Supervision			1.00	1.00	2.00			1.00	1.00	2.00
22380	Spec Ed Early Childhood Sprvsn	1.00			1.00	2.00	0.00			1.00	1.00
22410	International Baccalaureate	3.00				3.00	3.00				3.00
	<i>Total Support Svcs - Inst. Staff</i>	60.60	10.15	33.13	70.62	174.50	57.50	12.00	34.20	68.68	172.38
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			1.00		1.00
	<i>Total General Administration</i>	0.25	1.00	1.00	4.00	6.25	0.25	1.00	1.00	4.00	6.25
24110	Office of the Principal		86.00		191.75	277.75		86.00		192.16	278.16
24130	Business Mgmt High Schools		2.00		5.50	7.50		2.00		5.50	7.50
	<i>Total School Administration</i>	0.00	88.00	0.00	197.25	285.25	0.00	88.00	0.00	197.66	285.66
25010	Business Services		1.00		0.50	1.50		1.00		0.50	1.50
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	5.00	1.00	7.00		1.00	4.87	1.00	6.87
25300	Warehouse				5.00	5.00				5.00	5.00
	<i>Total Business Services</i>	0.00	4.00	10.50	16.00	30.50	0.00	4.00	10.37	16.00	30.37

FY19 Requested Changes					FY19 Adopted Staffing Levels					PROGRAM
Teacher	Admin	Prof	ESP	Total	Teacher	Admin	Prof	ESP	Total	
(5.95)			(0.87)	(6.82)	608.45			59.63	668.08	00100
6.40				6.40	279.00			5.88	284.88	00200
(4.40)				(4.40)	306.70			5.88	312.58	00300
1.00				1.00	5.00				5.00	009AV
(2.95)			(0.87)	(3.82)	1,199.15	0.00	0.00	71.39	1,270.54	Total All Schools
(0.60)				(0.60)	1.10			2.62	3.72	00400
(0.75)				(0.75)	41.00				41.00	00700
5.90			3.00	8.90	16.75			4.88	21.63	00900
				0.00	13.50			1.00	14.50	009AC
0.40				0.40	38.20				38.20	009AL
				0.00	5.00				5.00	009DS
(0.50)				(0.50)	11.00				11.00	009EC
1.00				1.00	54.35			19.50	73.85	009ES
				0.00	2.00				2.00	009EX
				0.00	33.70				33.70	05110
				0.00	7.00				7.00	08910
7.00				7.00	122.33			238.30	360.63	17000
4.99			0.01	5.00	30.40			1.77	32.17	17710
1.00			1.55	2.55	7.00			21.06	28.06	17910
				0.00	3.00			3.00	6.00	17990
15.49	0.00	0.00	3.69	19.18	1,585.48	0.00	0.00	363.52	1,949.00	Total General Education
				0.00		1.00	1.00	2.00	4.00	21110
				0.00	22.30				22.30	21130
				0.00			1.00	1.00	2.00	21140
				0.00			1.00	1.00	2.00	21150
				0.00	7.00				7.00	21180
			(0.40)	(0.40)				13.88	13.88	21190
19.60			(1.00)	18.60	73.10	1.00	10.00		84.10	21220
				0.00	3.00				3.00	21260
1.25				1.25	13.60				13.60	21340
				0.00			1.00	3.00	4.00	21390
4.25				4.25	17.40				17.40	21400
				0.00	2.00				2.00	21500
1.40				1.40	8.00				8.00	21600
				0.00	4.00				4.00	21700
26.50	0.00	0.00	(1.40)	25.10	150.40	2.00	14.00	20.88	187.28	Total Support Svcs - Students
				0.00		4.00		2.00	6.00	22110
				0.00	1.00	1.00	5.65	2.20	9.85	22120
				0.00				2.00	2.00	2212Y
1.00				1.00	3.00		1.00	2.00	6.00	22130
				0.00		1.00	5.00	3.00	9.00	22140
		0.40		0.40	2.00		2.00	0.50	4.50	22190
				0.00	1.00		3.00	5.00	9.00	22210
(0.50)			(0.88)	(1.38)	48.00			40.50	88.50	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
		2.00	2.00	2.00		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
0.50				0.50	3.50				3.50	22410
1.00	0.00	0.40	1.12	2.52	58.50	12.00	34.60	69.80	174.90	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
				0.00		1.00		1.00	2.00	23210
				0.00					0.00	23220
				0.00					0.00	23240
0.00	0.00	0.54	0.54	0.54	0.25	1.00	1.54	1.54	6.79	Total General Administration
	1.00		(0.60)	0.40		87.00		191.56	278.56	24110
			0.50	0.50		2.00		6.00	8.00	24130
0.00	1.00	0.00	(0.10)	0.90	0.00	89.00	0.00	197.56	286.56	Total School Administration
			1.00	1.00		1.00		1.50	2.50	25010
				0.00		1.00	1.00	0.50	2.50	25130
				0.00		1.00	4.50	9.00	14.50	25160
		0.13		0.13		1.00	5.00	1.00	7.00	25200
				0.00				5.00	5.00	25300
0.00	0.00	0.13	1.00	1.13	0.00	4.00	10.50	17.00	31.50	Total Business Services

Authorized Staffing (All Funds) for the Adopted FY 2018-19 Budget

Program Number	FUND GENERAL FUND	FY17 Adopted and Board Approved Staffing Levels					FY18 Adopted and Board Approved Staffing Levels				
		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			12.00	4.00	16.00			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	58.00	61.00			3.00	58.50	61.50
27100	Transportation Supervision			2.00	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
	<i>Total Operations and Maintenance</i>	0.00	2.00	19.50	472.40	493.90	0.00	3.00	20.50	472.90	496.40
28010	Support Services - Central		2.00		2.00	4.00		2.00	1.00	2.00	5.00
28130	Grant Administration		1.00	1.00	3.00	5.00			2.00	3.00	5.00
28230	Public Communication Svcs			2.00	3.00	5.00		1.00	1.00	3.00	5.00
28300	Human Resource Services		3.00	3.00	11.50	17.50		2.00	4.00	12.00	18.00
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		0.00	12.00	1.00	13.00		1.00	10.00	1.00	12.00
28440	Network Operation Services			6.00		6.00		1.00	7.00		8.00
28450	Telecommunications			2.00		2.00			1.00	1.00	2.00
	<i>Total Support Svcs - Central</i>	0.00	6.00	27.00	23.50	56.50	0.00	7.00	27.00	25.00	59.00
29100	Volunteer Services			1.42	2.08	3.50			2.00	1.50	3.50
	<i>Total Other Support Svcs</i>	0.00	0.00	1.42	2.08	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	0.00				0.00	0.00
	<i>Total Non-Instructional Svcs</i>	0.00	0.00	2.00	8.50	10.50	0.00	0.00	2.00	8.50	10.50
GENERAL FUND TOTAL		1,742.85	112.15	108.55	1,190.72	3,154.27	1,751.64	117.00	111.07	1,176.35	3,156.06
Fund 18	Risk Related Activities Fund		0.30	4.40	1.00	5.70		0.30	4.60	1.00	5.90
00400	Colorado Preschool	16.00			17.82	33.82	17.00			19.44	36.44
22380	Preschool Supervision	2.50		1.00	1.81	5.31	3.00		1.00	1.81	5.81
	<i>Total Colorado Preschool Fund</i>	18.50	0.00	1.00	19.63	39.13	20.00	0.00	1.00	21.25	42.25
GENERAL FD WITH RISK & PRESCHOOL		1,761.35	112.45	113.95	1,211.35	3,199.10	1,771.64	117.30	116.67	1,198.60	3,204.21
SPECIAL REVENUE FUNDS											
Fund 21	Food Service Fund	a	1.00	4.00	206.70	211.70		1.00	4.00	206.17	211.17
Fund 22	Designated Purpose Grants Fund		188.25	2.85	4.05	42.02	237.17	148.53	2.85	4.55	202.76
SPECIAL REVENUE FUNDS TOTAL		188.25	3.85	8.05	248.72	448.87	148.53	3.85	8.55	253.00	413.93
CAPITAL PROJECTS FUNDS											
Fund 41	Building Fund					0.00					
Fund 43	Capital Reserve Fund			3.00	0.50	3.50			10.00	2.50	12.50
CAPITAL PROJECTS FUNDS TOTAL		0.00	0.00	3.00	0.50	3.50	0.00	0.00	10.00	2.50	12.50
INTERNAL SERVICES FUNDS											
Fund 64	Employee Benefits/Insurance		0.70	1.60	2.00	4.30		0.70	1.50	2.00	4.20
Fund 68	Production Printing Fund			2.00	18.00	20.00			1.00	18.00	19.00
INTERNAL SERVICES FUNDS TOTAL		0.00	0.70	3.60	20.00	24.30	0.00	0.70	2.50	20.00	23.20
ALL FUNDS TOTAL		1,949.60	117.00	128.60	1,480.57	3,675.77	1,920.17	121.85	137.72	1,474.10	3,653.84

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

FY19 Requested Changes					FY19 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
				0.00				214.00	214.00	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
				0.00			3.00	58.50	61.50	26600
				0.00	1.00	1.00	1.00	9.00	11.00	27100
				0.00				100.90	100.90	27200
				0.00			0.90	6.00	6.90	27400
				0.00				2.00	2.00	27500
0.00	0.00	0.00	0.00	0.00	0.00	3.00	20.50	472.90	496.40	Total Operations and Maintenance
				0.00		2.00	1.00	2.00	5.00	28010
				0.00				2.00	3.00	28130
				0.00		1.00	1.00	3.00	5.00	28230
		1.00		1.00		2.00	5.00	12.00	19.00	28300
				0.00				2.00	2.00	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	1.00	0.00	1.00	0.00	7.00	28.00	25.00	60.00	Total Support Svcs - Central
				0.00				2.00	1.50	29100
0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	1.50	3.50	Total Other Support Svcs
				0.00				7.50	7.50	33100
				0.00			2.00	1.00	3.00	33500
1.15				1.15	1.15				1.15	34100
1.15	0.00	0.00	0.00	1.15	1.15	0.00	2.00	8.50	11.65	Total Non-Instructional Svcs
44.14	1.00	2.07	4.31	51.52	1,795.78	118.00	113.14	1,180.66	3,207.58	GENERAL FUND TOTAL
		(0.20)		(0.20)	0.00	0.30	4.40	1.00	5.70	Risk Related Activities Fund
2.00			1.62	3.62	19.00	0.00	0.00	21.06	40.06	00400
				0.00	3.00	0.00	1.00	1.81	5.81	22380
2.00	0.00	0.00	1.62	3.62	22.00	0.00	1.00	22.87	45.87	Total Colorado Preschool Fund
46.14	1.00	1.87	5.93	54.94	1,817.78	118.30	118.54	1,204.53	3,259.15	GENERAL FUND RISK/PRESCHOOL
										SPECIAL REVENUE FUNDS
		(0.85)	(0.63)	(1.48)		1.00	3.15	205.54	209.69	Food Service Fund
(23.05)	(0.85)	0.85	(6.66)	(29.71)	125.48	2.00	5.40	40.17	173.05	Designated Purpose Grants Fund
(23.05)	(0.85)	0.00	(7.29)	(31.19)	125.48	3.00	8.55	245.71	382.74	SPECIAL REV FUNDS TOTAL
										CAPITAL PROJECTS FUNDS
				0.00	0.00	0.00	0.00	0.00	0.00	Building Fund
				0.00	0.00	0.00	10.00	2.50	12.50	Capital Reserve Fund
0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	2.50	12.50	CAPITAL PROJECTS FUNDS TOTAL
										INTERNAL SERVICES FUND
		0.10		0.10		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	0.10	0.00	0.10	0.00	0.70	2.60	20.00	23.30	INTERNAL SVCS FUND TOTAL
23.09	0.15	1.97	(1.36)	23.85	1,943.26	122.00	139.69	1,472.74	3,677.69	ALL FUNDS TOTAL

STAFF CHANGES FOR ALL FUNDS FOR FY 2018-2019 ADOPTED BUDGET

	Position	Funding Source	Employee Group	FTE
General Fund (Fund 10)				
<u>Program 00100-00300 Instruction</u>				
	Adjustment to allocation letters - elementary schools	General Fund	Teachers	(5.95)
	Adjustment per allocation letters - elementary schools	General Fund	ESP	(0.87)
	Adjustments per allocation letters - middle schools	General Fund	Teachers	6.40
	Adjustments per allocation letters - high schools	General Fund	Teachers	(4.40)
<u>Program 00400 Montessori Tuition Preschool</u>				
	Adjustment to allocation letter	General Fund	Teachers	(0.60)
<u>Program 00700 Gifted and Talented</u>				
	Adjustment per allocation letters	General Fund	Teachers	(0.75)
<u>Program 00900 Other General Education</u>				
	FTE held for strategic placement of teachers; unassigned	General Fund	Teachers	5.90
	FTE held for strategic placement of support staff; unassigned	General Fund	ESP	3.00
<u>Program 009AL Alternative Program</u>				
	Adjustment for projected enrollment / allocation letters	General Fund	Teachers	0.40
<u>Program 009AV AVID</u>				
	Adjustment for projected enrollment / allocation letters	General Fund	Teachers	1.00
<u>Program 009EC Early College</u>				
	Adjustment for projected enrollment / allocation letters	General Fund	Teachers	(0.50)
<u>Program 009ES ESL/Foreign Language Studies</u>				
	Adjustment per allocation letters	General Fund	Teachers	1.00
<u>Program 17000 Special Education</u>				
	Adjustment to special education allocations	General Fund	Teachers	7.00
<u>Program 17710 Speech Pathology</u>				
	Restore prior year conversion of vacant FTE for teacher time	General Fund	Teachers	4.99
	Adjustment to special education allocations	General Fund	ESP	0.01
<u>Program 17910 Special Education - Early Childhood</u>				
	Adjustment to special education allocations	General Fund	Teachers	1.00
	Adjustment to special education allocations		ESP	1.55
<u>Program 21190 Community Liaisons</u>				
	Adjustment per allocation letters	General Fund	ESP	(0.40)
<u>Program 21220 Counseling</u>				
	Adjustment per allocation letters- non-special education positions	General Fund	Teachers	19.60
	Adjustment per allocation letters - non-special education positions	General Fund	ESP	(1.00)
<u>Program 21340 Nursing Services</u>				
	Adjustment to special education allocations	General Fund	Teachers	1.25
<u>Program 21400 Psychology Services</u>				
	Adjustment to special education allocations	General Fund	Teachers	4.25
<u>Program 21600 OT / PT Services</u>				
	Restore prior year conversion of vacant FTE for teacher time	General Fund	Teachers	1.40
<u>Program 22130 Instructional Staff Training</u>				
	Induction Coach moved from Title II BMF	General Fund	Teachers	1.00
<u>Program 22190 Achieve Team</u>				
	Adjustment for transition FTE	General Fund	Prof	0.40
<u>Program 22220 School Library Services</u>				
	Adjustment per allocation letters	General Fund	Teachers	(0.50)
	Adjustment per allocation letters	General Fund	ESP	(0.88)
<u>Program 22330 Adult Education Suprvsn</u>				
	Adjustment FTE moved from Grant Fund related to District contribution	General Fund	ESP	2.00
<u>Program 22410 IB Suprvsn</u>				
	Adjustment per allocation letters	General Fund	Teachers	0.50
<u>Program 23910 Charter School Administration</u>				
	Adjustment for 140 day contract FTE BMF	General Fund	Prof	0.54
<u>Program 24110 Building Administration</u>				
	Adjustment per allocation letters	General Fund	Prof	1.00
	Adjustment per allocation letters	General Fund	ESP	(0.60)
<u>Program 24130 School Business Management</u>				
	Adjustment per allocation letters	General Fund	ESP	0.50

STAFF CHANGES FOR ALL FUNDS FOR FY 2018-2019 ADOPTED BUDGET

Position	Funding Source	Employee Group	FTE
<u>Program 25010 Business Services</u>			
Adjustment FTE BMF	General Fund	ESP	1.00
<u>Program 25200 Procurement</u>			
Adjustment FTE moved fr Capital Reserve Fund	General Fund	Prof	0.13
<u>Program 28300 Human Resource Services</u>			
Adjustment FTE BMF	General Fund	Prof	1.00
<u>Program 34100 Adult Basic Education</u>			
Adjustment FTE moved from Grant Fund related to District contribution	General Fund	Teachers	1.15
Subtotal Net Staffing Changes General Fund			51.52
Teachers			44.14
Prof			3.07
ESP			4.31
Risk Related Activities Fund (Fund 18)			
Adjust back to FY17 FTE	Risk Related	Prof	(0.20)
Subtotal Net Staffing Changes Colorado Preschool Fund			(0.20)
Colorado Preschool Fund (Fund 19)			
FTE adjustments provided by Early Childhood Office	Colo Presch	Teacher	2.00
FTE adjustments provided by Early Childhood Office	Colo Presch	ESP	1.62
Subtotal Net Staffing Changes Colorado Preschool Fund			3.62
Food Services Fund (Fund 21)			
FTE adjustments provided by Food Services Office	Food Svcs	Prof	(0.85)
FTE adjustments provided by Food Services Office	Food Svcs	ESP	(0.63)
Subtotal Net Staffing Changes Food Services Fund			(1.48)
Designated Purpose Grants Fund (Fund 22)			
FTE adjustments provided by Grants Office	DPGF	Teachers	(23.05)
FTE adjustments provided by Grants Office	DPGF	Executive	(0.85)
FTE adjustments provided by Grants Office	DPGF	Prof	0.85
FTE adjustments provided by Grants Office	DPGF	ESP	(6.66)
Subtotal Net Staffing Changes Designated Purpose Grants Fund			(29.71)
Employee Benefits/Insurance Fund (Fund 64)			
Adjust back to FY17 FTE	Emp Bene/Ins	Prof	0.10
Subtotal Net Staffing Changes Employee Benefits/Insurance Fund			0.10
Total Staffing Change			23.85

REQUESTED CHANGES TO AUTHORIZED STAFFING LEVELS

Requested in the Adopted 18/19 Budget

General Fund

Adjustment per allocation letters	16.20	Adjustment per allocation letters	0.00
Adjustment for differentiated staffing	5.90		
Adjustment per allocation letters - special education positions	19.89		
Adjustment for Induction coach moved from Title II BMF	1.00		
Adjustment FTE and District funding moved from Grant Fund	1.15		
Total Teaching Staff	44.14	Total Administrators	0.00
Temporary FTE for FY18 transition	0.40	Adjustment per allocation letters	(1.70)
Adjustment for 140 day contract FTE BMF	0.54	Adjustment for differentiated staffing	3.00
Adjustment FTE moved to Capital Reserve Fund	0.13	Adjustment per allocation letters - special education positions	0.01
Adjustment per allocation letters	1.00	Adjustment FTE and District funding moved from Grant Fund	2.00
Adjustment FTE BMF	1.00	Adjustment FTE BMF	1.00
Total Non-Teaching Professional Staff	3.07	Total ESP Staff	4.31

Risk Related Activities/Colorado Preschool Funds

Colorado Preschool Fund	2.00		
Total Teaching Staff	2.00	Total Administrators	0.00
Risk Related Activities	(0.20)	Colorado Preschool Fund	1.62
Total Non-Teaching Professional Staff	(0.20)	Total ESP Staff	1.62

Special Revenue Funds

Designated Purpose Grants Fund	(23.05)	Designated Purpose Grants Fund	(0.85)
Total Teaching Staff	(23.05)	Total Administrators	(0.85)
Food Service Fund	(0.85)	Food Service Fund	(0.63)
Designated Purpose Grants Fund	0.85	Designated Purpose Grants Fund	(6.66)
Total Non-Teaching Professional Staff	0.00	Total ESP Staff	(7.29)

Internal Service Funds

		Total Administrators	0.00
Employee Benefits/Insurance Fund	0.10		
Total Non-Teaching Professional Staff	0.10	Total ESP Staff	0.00



**Teacher Staffing Based on Jan. 2018 Student Projections
FY 18/19
Elementary 25:1; Middle School at 30; High School at 33.5**

Elementary School	Employee FTE
John Adams	21.400
John J. Audubon	19.400
Richard C. Bristol	13.900
BV Montessori	13.000
George Washington Carver	16.450
Chipeta	21.400
Columbia	16.400
Thomas Edison	15.400
Freedom	22.450
John C. Fremont	20.450
Ulysses S Grant	22.400
Patrick Henry	15.400
Irving Howbert	13.900
Andrew Jackson	19.400
Helen Keller	21.500
Dr. Martin Luther King Jr.	17.450
James Madison	16.400
Lt. Col. Thomas H. Martinez	23.500
Christa McAullife at Cimarron Hills	27.400
Midland International	12.000
James Monroe	23.400
Julie Penrose	20.400
Queen Palmer	13.900
Will Rogers	19.400
Anna M. Rudy	17.400
Vera Scott	28.500
Benjamin Steele	14.900
Winfield Scott Stratton	14.400
Alice Bemis Taylor	12.900
Trailblazer	16.400
Mark Twain	21.450
West Elementary	17.400
Woodrow Wilson	18.400
June Mods	
Total Elementary Schools	608.450
Middle School	
Galileo School of Math and Science	24.900
Oliver Wendell Holmes	33.200
Frances L. Jenkins	47.600
Horace Mann	25.600
North	35.100
Charles M. Russell	32.000
Florence R. Sabin	38.100
Jack Swigert Aerospace Academy	27.000
West Middle	15.500
June mods	
Total Middle Schools	279.000
High School	
Francisco Vasquez de Coronado	66.500
Thomas B. Doherty	95.700
General William Mitchell	63.900
General William J. Palmer	84.600
June adjustment	
Subtotal High Schools	310.700
Grand Total	1,198.150
ROTC staff	7.000
Grand Total	1,205.150
Alternative Schools	
Roy J. Wasson Academic Campus	2.000
Achieve On-line	13.500
Bijou School	8.000
Career Pathways	7.200
Digital School	5.000
Odyssey ECCO	12.000
SpringsCommunity Night School	6.000
Tesla Educational Opportunity School	15.000
Alternative School Total	68.700

**Teacher Staffing Based on Jan. 2018 Student Projections
FY 18/19
Elementary 25:1; Middle School at 30; High School at 33.5**

Program Breakdown:	00100	499.900
	00200	236.000
	00300-15000	<u>462.250</u>
		1,198.150
	08910	<u>7.000</u>
		1,205.150
High schools		310.700
Elementary band/orchestra		14.550
Elementary art/PE/music		94.000
Middle school art/PE/music		<u>43.000</u>
		462.250
00100		493.100
00100 elementary special		6.800
02000 elementary		31.000
08300 elementary		32.500
12000 elementary		<u>45.050</u>
		608.450
00200		236.000
02000 middle school		9.000
08300 middle school		17.000
12000 middle school		<u>17.000</u>
		279.000
00300		14.500
009AV		4.000
02000 high school		11.700
03000		7.000
05000		54.000
06000		27.500
08300 high school		23.000
09000		5.000
10000		6.500
11000		50.500
12000 high school		13.000
13000		49.000
15000		<u>45.000</u>
		310.700
00100		499.900
00200		236.000
00300		14.500
009AV		4.000
02000		51.700
03000		7.000
05000		54.000
06000		27.500
08300		72.500
09000		5.000
10000		6.500
11000		50.500
12000		75.050
13000		49.000
15000		<u>45.000</u>
		1,198.150
08910 JROTC		<u>7.000</u>
		1,205.150

Teacher Staffing Allocations
FY18/19 Allocation Letters / Budgeted Staffing

Sch ID	School Name	1/22/2018		00100 Kdgrtn	00100 - 15000	Other Specials 00100 - 15000	IBRs 00100 - 15000	Art 02000	PE 08300	Music 12000	Band / Orch 12000	
		Proj Total K-12	Proj Ct Kdgrtn									Proj Ct 1-12
101	Adams	421.00	65.00	356.00	3.00	15.00		1.00	1.00	1.00	0.40	
102	Audubon	373.00	66.00	307.00	3.00	13.00		1.00	1.00	1.00	0.40	
104	Bristol	244.00	42.00	202.00	2.00	8.00	1.00	0.70	1.00	1.00	0.20	
105	B V Montessori	187.00	38.00	149.00	1.50	6.00	1.00	2.00	1.00	0.50	0.60	
106	Carver	315.00	52.00	263.00	2.00	11.00		1.00	1.00	1.00	0.45	
109	Chipeta	433.00	71.00	362.00	3.00	15.00		1.00	1.00	1.00	0.40	
107	Columbia	275.00	50.00	225.00	2.00	10.00	1.00	1.00	1.00	1.00	0.40	
108	Edison	301.00	54.00	247.00	2.00	10.00		1.00	1.00	1.00	0.40	
143	Freedom	449.00	79.00	370.00	3.00	15.00	1.00	1.00	1.00	1.00	0.45	
110	Fremont	420.00	63.00	357.00	3.00	14.00		1.00	1.00	1.00	0.45	
111	Grant	458.00	72.00	386.00	3.00	15.00		1.00	1.00	1.00	0.40	
112	Henry	309.00	52.00	257.00	2.00	10.00		1.00	1.00	1.00	0.40	
113	Howbert	259.00	42.00	217.00	2.00	9.00		1.00	1.00	0.50	0.40	
116	Jackson	375.00	67.00	308.00	3.00	12.00		1.00	1.00	1.00	0.40	
118	Keller	446.00	75.00	371.00	3.00	15.00		1.00	1.00	1.00	0.50	
119	King	354.00	63.00	291.00	3.00	11.00		1.00	1.00	1.00	0.45	
123	Madison	290.00	47.00	243.00	2.00	11.00		1.00	1.00	1.00	0.40	
122	Martinez	433.00	67.00	366.00	3.00	16.00		1.00	1.00	1.00	0.50	
142	McAuliffe	505.00	99.00	406.00	4.00	19.00	1.00	1.00	1.00	1.00	0.40	
124	Midland	194.00	39.00	155.00	2.00	6.00	1.60	0.50	1.00	0.50	0.40	
125	Monroe	437.00	78.00	359.00	3.00	17.00		1.00	1.00	1.00	0.40	
127	Penrose	395.00	68.00	327.00	3.00	13.00		1.00	1.00	1.00	0.40	
126	Q Palmer	236.00	40.00	196.00	2.00	8.00		1.00	1.00	0.50	0.40	
129	Rogers	357.00	61.00	296.00	3.00	13.00		1.00	1.00	1.00	0.40	
131	Rudy	328.00	54.00	274.00	2.00	12.00		1.00	1.00	1.00	0.40	
140	Scott	545.00	92.00	453.00	4.00	20.00	1.00	1.00	1.00	1.00	0.50	
132	Steele	283.00	46.00	237.00	2.00	10.00		0.70	1.00	0.80	0.40	
133	Stratton	288.00	44.00	244.00	2.00	9.00	0.80	0.60	1.00	0.60	0.40	
134	Taylor	230.00	36.00	194.00	2.00	8.00		0.50	1.00	1.00	0.40	
139	Trailblazer	331.00	59.00	272.00	2.00	11.00		1.00	1.00	1.00	0.40	
135	Twain	403.00	67.00	336.00	3.00	14.00		1.00	1.00	1.00	0.45	
148	West K-5	271.00	50.00	221.00	2.00	10.00	1.00	1.00	1.00	1.00	0.40	
138	Wilson	360.00	64.00	296.00	3.00	12.00		1.00	1.00	1.00	0.40	
	Subtotal	11,505.00	1,962.00	9,543.00	84.50	398.00	7.80	3.60	31.00	32.50	30.50	13.55

Sch ID	School Name	Proj Total K-12	Proj Ct Kdgrtn	Proj Ct 1-12	00200 - 15000	Other Specials 00200 - 15000	IBRs 00200 - 15000	Art	PE	Music	Band / Orch
250	Galileo	513.00		513.00		24.10					
242	Holmes	687.00		687.00		32.00					
249	Jenkins	973.00		973.00		46.00					
244	Mann	523.00		523.00		24.00	1.60				
245	North	652.00		652.00		29.60	2.00				
246	Russell	600.00		600.00		29.00	2.00				
247	Sabin	820.00		820.00		38.00					
251	Swigert	513.00		513.00		26.00					
248	West	298.00		298.00		14.00					
	Subtotal	5,579.00		5,579.00		262.70	5.60	0.00	0.00	0.00	0.00

Sch ID	School Name	Proj Total K-12	Proj Ct Kdgrtn	Proj Ct 1-12	Classroom 00300-15000	Deans IBR FY15 00300- 15000	Tutor Center IBR FY16 00300- 15000	Math / Reading IBR FY06 00300- 15000	Reading IBR - FY04 00300- 15000	Sci Grad Req IBR FY07 00300- 15000	Nova Net IBR FY07 00300- 15000
350	Coronado	1,324.00		1,324.00	58.00	1.00	1.00	2.00	1.00	0.80	0.50
351	Doherty	2,019.00		2,019.00	82.90	1.00	1.00	3.00	1.00	1.00	1.00
352	Mitchell	1,252.00		1,252.00	51.30	1.00	1.00	2.00	1.00	0.60	1.00
353	Palmer	1,595.00		1,595.00	69.50	1.00	1.00	3.00	2.00	0.60	0.50
	Subtotal	6,190.00	0.00	6,190.00	261.70	4.00	4.00	10.00	5.00	3.00	3.00

Subtotal
Elementary, Middle

Sch ID	School Name	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	
												009AC
400	RJ Wasson A C					1.00						
462	Achievek12	240.00		240.00	13.50							
470	Bijou	115.00		115.00		7.50	0.50					
440	Career Pathways					7.20						
461	Digital	120.00		120.00				5.00				
454	Odyssey ECCO	205.00		205.00					10.00	1.00		
452	Spgs Comm Night Sch	45.00		45.00		6.00						
475	Tesla	190.00		190.00		13.00	2.00					
	Subtotal	915.00		915.00	13.50	34.70	2.00	0.50	5.00	10.00	1.00	
	Totals	24,189.00	1,962.00	22,227.00	84.50	935.90	52.10	9.60	41.50	42.50	43.50	17.55

Teacher Staffing Allocations
FY18/19 Allocation Letters / Budgeted Staffing

Title I MLO xferred FTE											
								Sup Alloc	June Mods	Total	Notes:
										21.40	
										19.40	
										13.90	Other Specials - Suzuki music teacher
										13.00	FY04 IBR - 2.0 Montessori; Other Specials Interventionist .50, Montessori Coordinator TOSA .50
										16.45	
										21.40	
										16.40	Other Specials - 1.0 Interventionist
										15.40	
										22.45	Other Specials - Spanish teacher
										20.45	
1.00										22.40	
										15.40	
										13.90	
1.00										19.40	
										21.50	
										17.45	
										16.40	
							1.00			23.50	Sup alloc - classroom
										27.40	Other Specials - 1.0 math teacher
										12.00	FY18 IBR - 1.6 FTE (.6 Spanish + 1.0 classroom)
								1.00		23.40	
										20.40	Sup alloc - TOSA
1.00										13.90	
										19.40	
										17.40	
										28.50	Other Specials - 1.0 science teacher
										14.90	
										14.40	Other Specials- TOSA
										12.90	
										16.40	
								1.00		21.45	Sup alloc - Classroom
1.00										17.40	Other Specials - 1.0 Eagles Class
										18.40	
4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00	608.45	

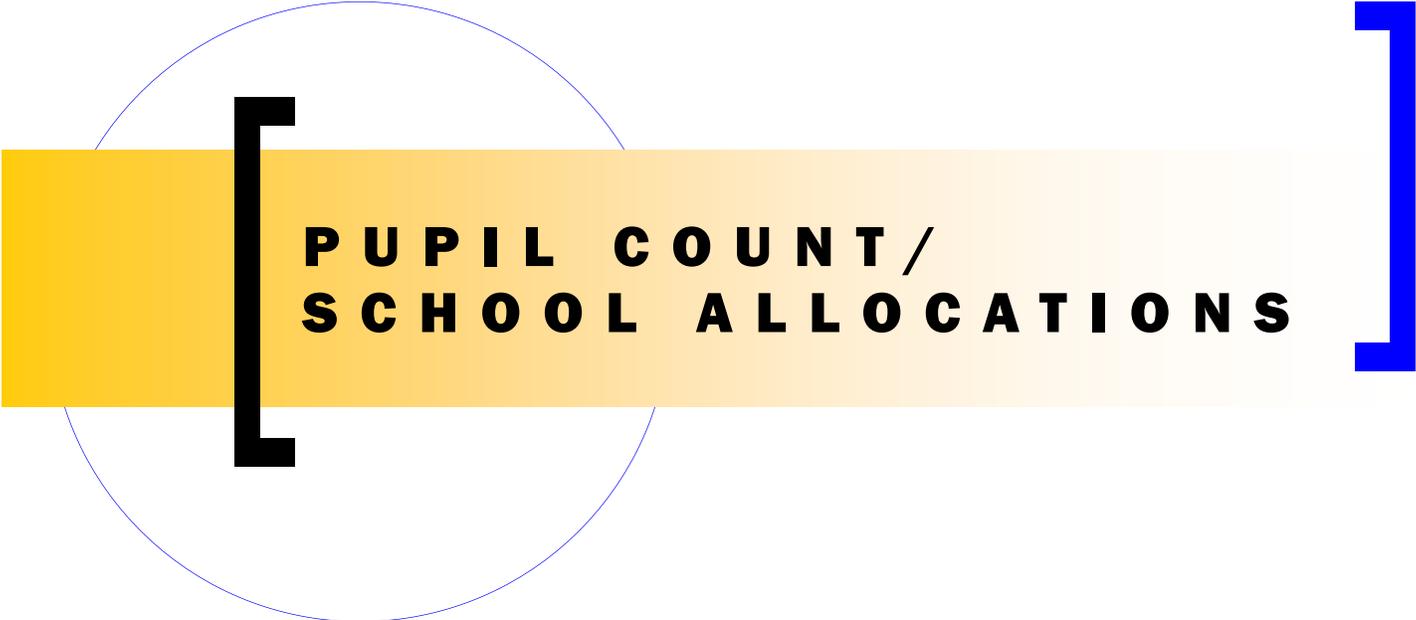
								Sup Alloc	June Mods	Total	
								0.80		24.90	Sup Alloc - classroom
								1.20		33.20	Sup Alloc - classroom
								1.60		47.60	Sup Alloc - classroom
										25.60	Other Specials - STEM 1.6
								3.50		35.10	Other Specials - 2.0 foreign language; Sup Alloc - classroom
								1.00		32.00	Other Specials - 2.0 Performing Arts magnet; Sup alloc - classroom
								0.10		38.10	Sup Alloc - classroom
1.00										27.00	
								1.50		15.50	Sup Alloc - classroom
1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.70	0.00	279.00	

AVID IBR FY11	Freshman Acad IBR FY11	Millenium Acad IBR FY11	9th Grd Acad IBR FY11	9th Grade Core FY11	JROTC	IB - Classroom	Sup Alloc	June Mods	Total	
009AV	00300-15000	00300-15000	00300-15000	00300-15000	08910					
1.00	1.00						0.20		66.50	Sup Alloc - classroom
2.00	1.00				3.00		1.80		98.70	Classroom inc 1.4 TOSA; Sup alloc - classroom
		2.00	2.00		4.00		2.00		67.90	Sup Alloc - classroom
1.00			3.00	1.00		1.00	1.00		84.60	Total IB - 1.0 classroom; Sup alloc - classroom
4.00	2.00	2.00	5.00	1.00	7.00	1.00	5.00	0.00	317.70	

1,205.15

AVID IBR FY11											
								Sup Alloc	June Mods	Total	
								1.00		2.00	Sup Alloc - classroom
										13.50	
										8.00	
										7.20	
										5.00	
1.00										12.00	
										6.00	
										15.00	
1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	68.70	
10.00	2.00	2.00	5.00	1.00	7.00	1.00	18.70	0.00		1,273.85	





**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. <ul style="list-style-type: none">• 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. <ul style="list-style-type: none">• 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. <ul style="list-style-type: none">• 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. <ul style="list-style-type: none">• 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 2018-19 are calculated by: (1) dividing the total first-grade enrollment of the current year (2017-18) by the total kindergarten enrollment of the previous year (2016-17) 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 (2017-18). 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 2018-19 are calculated by: (1) dividing the total kindergarten enrollment of the current year (2017-18) by the total kindergarten enrollment of the previous year (2016-17) 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 (2017-18). 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 2018-19 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 2018 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.

Note: Kindergarten projections use the percentage model as there is no previous year cohort.

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 2018-2022 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, Springs Community Night School, Transition Program and Tesla Educational Opportunity School.

Charter Schools include the Academy for Advanced and Creative Learning (Academy ACL), CIVA, Community Prep School (CPS), GLOBE Charter School, Life Skills High School and Roosevelt Charter Academy.

Elementary School is the enrollment for grades K-5.

Middle School is the enrollment for grades 6-8.

High School is the enrollment for grades 9-12.

K-12 Head Count is the combined enrollment of elementary, middle and high schools.

Adjustments to Full-Time Equivalent (FTE) Pupil Counts:

For each school/program grouping, adjustments are made to enrollment as follows:

Less .5 Kindergarten: All kindergarten students are counted as .5 FTE (or as a part-time student). Half of the kindergarten head count (.5 FTE) is subtracted from the K-12 head count.

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 kindergarten students and .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
2014-2022 Pupil Count Projections by Level**

	Audited Oct 2014	Certified Oct 2015	Certified Oct 2016	Certified Oct 2017	Projected Oct 2018	Projected Oct 2019	Projected Oct 2020	Projected Oct 2021	Projected Oct 2022
Pupil Head Counts:									
Traditional Schools									
Elementary School	12,128	12,143	12,125	11,776	11,505	11,403	11,152	10,946	10,741
Middle School	5,584	5,549	5,505	5,544	5,579	5,511	5,525	5,523	5,536
High School	6,638	6,477	6,426	6,309	6,190	6,227	6,155	6,101	6,048
K-12 Head Count - Traditional Schools	24,350	24,169	24,056	23,629	23,274	23,141	22,832	22,571	22,325
ACHIEVE Online									
Elementary Online	0	0	0	0	0	0	0	0	0
Middle Online	51	44	42	51	50	51	50	51	50
High Online	178	191	205	189	190	189	190	189	190
K-12 Head Count - ACHIEVE Online	229	235	247	240	240	240	240	240	240
Alternative Schools and Programs									
Elementary School	8	2	4	3	2	2	2	2	2
Middle School	33	26	35	30	28	28	28	28	28
High School	700	700	744	720	729	729	729	729	729
K-12 Head Count - Alternative Sch & Prgms	741	728	783	753	759	759	759	759	759
Charter Schools									
Elementary School	1,357	1,095	1,074	1,023	988	988	988	988	988
Middle School	180	114	105	108	110	110	110	110	110
High School	672	691	750	775	750	750	750	750	750
K-12 Head Count - Charter Schools	2,209	1,900	1,929	1,906	1,848	1,848	1,848	1,848	1,848
Total District Head Count									
Elementary School	13,493	13,240	13,203	12,802	12,495	12,393	12,142	11,936	11,731
Middle School	5,848	5,733	5,687	5,733	5,767	5,700	5,713	5,712	5,724
High School	8,188	8,059	8,125	7,993	7,859	7,895	7,824	7,769	7,717
K-12 Head Count - All	27,529	27,032	27,015	26,528	26,121	25,988	25,679	25,418	25,172
Adjustment to Full-Time Equivalent Pupil Counts:									
K-12 Head Count - Traditional Schools	24,350	24,169	24,056	23,629	23,274	23,141	22,832	22,571	22,325
Less .5 Kindergarten	1,026.0	1,053.5	997.5	997.5	981.0	953.6	915.6	886.5	857.4
Less .5 Part Time	10.5	19.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0
Total K-12 FTE	23,313.5	23,096.5	23,035.5	22,608.5	22,270.0	22,164.5	21,893.0	21,661.3	21,444.3
.5 CPP Preschool	247.0	246.0	248.0	241.0	241.0	241.0	241.0	241.0	241.0
.5 Spec Ed Preschool	60.0	63.0	65.0	77.5	77.5	77.5	77.5	77.5	77.5
Total PK-12 FTE Traditional Schools	23,620.5	23,405.5	23,348.5	22,927.0	22,588.5	22,483.0	22,211.5	21,979.8	21,762.8
K-12 Head Count - ACHIEVE Online	229.0	235.0	247.0	240.0	240.0	240.0	240.0	240.0	240.0
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	229.0	235.0	247.0	240.0	240.0	240.0	240.0	240.0	240.0
K-12 Head Count - Alternative Sch & Prgms	741.0	728.0	783.0	753.0	759.0	759.0	759.0	759.0	759.0
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	31.5	36.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0
Total K-12 FTE	709.5	692.0	753.0	723.0	729.0	729.0	729.0	729.0	729.0
.5 CPP Preschool	181.5	173.0	175.5	170.5	170.5	170.5	170.5	170.5	170.5
.5 Spec Ed Preschool	18.5	20.0	21.5	19.5	19.5	19.5	19.5	19.5	19.5
Total PK-12 FTE Alternative Schools & Prgms	909.5	885.0	950.0	913.0	919.0	919.0	919.0	919.0	919.0
K-12 Head Count - Charter Schools	2,209.0	1,900.0	1,929.0	1,906.0	1,848.0	1,848.0	1,848.0	1,848.0	1,848.0
Less .5 Kindergarten	119.0	85.0	76.5	76.5	77.0	77.0	77.0	77.0	77.0
Less .5 Part Time	5.5	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Total K-12 FTE Charter Schools	2,084.5	1,810.0	1,847.5	1,824.5	1,766.0	1,766.0	1,766.0	1,766.0	1,766.0
Total District FTE Count	26,843.5	26,335.5	26,393.0	25,904.5	25,513.5	25,408.0	25,136.5	24,904.8	24,687.8
Total FTE Change from Previous Year	(21.5)	(508.0)	57.5	(488.5)	(391.0)	(105.5)	(271.4)	(231.8)	(217.0)
% Change from Previous Year	-0.1%	-1.9%	0.2%	-1.9%	-1.5%	-0.4%	-1.1%	-0.9%	-0.9%

BUILDING LEVEL

PROJECTIONS BY GRADE

FALL 2018

**Colorado Springs School District 11
School Level Projections
Fall 2018**

Elementary School	FD-K	1	2	3	4	5	Total
Adams	65	68	75	65	68	80	421
Audubon	66	64	68	54	51	70	373
Bristol	42	44	44	37	27	50	244
Buena Vista	38	36	33	29	26	25	187
Carver	52	48	58	54	53	50	315
Chipeta	71	71	68	73	82	68	433
Columbia	50	49	47	45	40	44	275
Edison	54	55	56	48	44	44	301
Freedom	79	82	66	75	79	68	449
Fremont	63	59	74	65	72	87	420
Grant	72	69	86	80	74	77	458
Henry	52	51	52	53	48	53	309
Howbert	42	41	40	46	49	41	259
Jackson	67	67	55	46	62	78	375
Keller	75	81	53	72	77	88	446
King	63	65	60	49	60	57	354
Madison	47	44	52	45	50	52	290
Martinez	67	63	72	68	80	83	433
McAuliffe	99	100	78	81	70	77	505
Midland	39	41	29	30	29	26	194
Monroe	78	77	73	68	62	79	437
Penrose	68	71	63	76	57	60	395
Queen Palmer	40	37	48	31	40	40	236
Rogers	61	60	55	72	50	59	357
Rudy	54	54	58	49	54	59	328
Scott	92	90	94	91	90	88	545
Steele	46	45	49	50	50	43	283
Stratton	44	41	43	45	57	58	288
Taylor	36	32	40	41	44	37	230
Trailblazer	59	56	59	60	43	54	331
Twain	67	63	78	67	70	58	403
West Elementary	50	51	43	35	43	49	271
Wilson	64	61	58	59	54	64	360
Total Elementary Schools	1,962	1,936	1,927	1,859	1,855	1,966	11,505

Middle School	6	7	8	9	10	11	12	Total
Galileo	166	172	175					513
Holmes	237	244	206					687
Jenkins	322	329	322					973
Mann	168	177	178					523
North	225	217	210					652
Russell	201	202	197					600
Sabin	279	296	245					820
Swigert	170	198	145					513
West Middle	95	100	103					298
Total Middle Schools	1,863	1,935	1,781					5,579

High School	6	7	8	9	10	11	12	Total
Coronado				348	333	348	295	1,324
Doherty				535	569	498	417	2,019
Mitchell				326	336	291	299	1,252
Palmer				435	415	378	367	1,595
Total High Schools				1,644	1,653	1,515	1,378	6,190

Total Traditional Schools	23,274						
----------------------------------	---------------	--	--	--	--	--	--

**Colorado Springs School District 11
School Level Projections by Grade
Fall 2018**

	HD-K	FD-K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Total Traditional Schools		1,962	1,936	1,927	1,859	1,855	1,966	1,863	1,935	1,781	1,644	1,653	1,515	1,378	23,274
Online School															
Achieve Online*								5	20	25	30	35	55	70	240
Total Online Schools								5	20	25	30	35	55	70	240
Alternative School															
Bijou*											10	25	40	40	115
Digital													15	105	120
Early College											65	65	35	40	205
Expelled Program										3	3	3	4	4	17
Springs Community Night													5	40	45
Tesla*									5	15	15	30	55	70	190
Transition														50	50
BOCES					-	-	2	2	1	2	2	4	2	2	17
Total Alternative Schools and Programs					-	-	2	2	6	20	95	127	156	351	759
Charter School															
Academy ACL	15	15	35	35	35	35	35	35	25	30	-	-	-	-	295
CIVA		-	-	-	-	-	-	-	-	-	34	39	44	48	165
Community Prep*	-	-	-	-	-	-	-	-	-	-	20	40	70	170	300
GLOBE	-	24	24	18	25	21	20	20	-	-	-	-	-	-	152
Life Skills*	-	-	-	-	-	-	-	-	-	-	-	10	60	215	285
Roosevelt-Edison	-	100	100	115	116	115	105	-	-	-	-	-	-	-	651
Total Charter Schools	15	139	159	168	176	171	160	55	25	30	54	89	174	433	1,848
Total District 11 Projected K-12 Head Count	15	2,101	2,095	2,095	2,035	2,026	2,128	1,925	1,986	1,856	1,823	1,904	1,900	2,232	26,121

*CDE recognized Alternative Education Campus



SCHOOL

ALLOCATIONS

for

INSTRUCTIONAL

and

NON-INSTRUCTIONAL

USES

**Colorado Springs School District 11
ADOPTED FY2018-2019 BUDGET**

Instructional Supplies, Materials, Equipment, Repairs and Other

Prog. #	Program Description	Instructional Accounts					Total	% of Total
		Supplies	Equipment	Copier Maint.	Repairs	Other		
School Sites:								
00100	Elementary (\$105 per pupil)	\$ 795,075	\$ 17,264	\$ 81,075	\$ -	\$ 211,646	\$ 1,105,060	
00200	Middle School (\$112 per pupil)	541,785	14,866	27,565	-	40,641	624,857	
00300	High School (\$121 per pupil)	695,582	23,725	15,916	-	13,771	748,994	
00300	High School Nova-Net Service	-	-	-	-	33,840	33,840	
00300	High School Student Travel	-	-	-	-	20,000	20,000	
	Wasson Academic Campus	24,806	-	-	-	-	24,806	
	Bijou School	13,916	-	-	-	-	13,916	
	Tesla EOS	22,991	-	-	-	-	22,991	
	Night School	5,446	-	-	-	-	5,446	
Total School Sites:		2,099,601	55,855	124,556	-	319,898	2,599,910	22.3%
Other Programs:								
Central Instructional Support:								
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	-	-	-	10,300	24,870	
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	301,715	450,604	
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	1,494,383	8,909,957	76.3%

Colorado Springs School District 11
ADOPTED FY2018-2019 BUDGET
Instructional Supplies, Materials, Equipment, Repairs and Other

Prog. #	Program Description	Instructional Accounts					Total	% of Total
		Supplies	Equipment	Copier Maint.	Repairs	Other		
<i>Preschool Program Fund</i>								
00400	Pre-School	156,702	-	-	-	13,400	170,102	
Total Preschool Program Fund		156,702	-	-	-	13,400	170,102	1.5%
Total Other Programs		2,345,325	4,422,601	2,000	802,350	1,507,783	9,080,059	77.7%
Total FY18-19 Budget Before Carryover		4,444,926	4,478,456	126,556	802,350	1,827,681	11,679,969	100%
Projected Carryover from FY17-18							2,400,000	
Total Amount Available for the Spending Budget							14,079,969	

Colorado Springs School District 11
SCHOOL INSTRUCTIONAL ALLOCATIONS
ADOPTED FY2018-2019 BUDGET

School	Loc #	Projected FTE Count	Instructional Accounts				Total	
			Standard Allocation		Nova Net 050000	Student Travel 058000	Amount by Location	Per Pupil Allocation
			Amount to Allocate	Amount per Location				
Adams Elementary	101	388.5	105.00	40,794	-	-	40,794	105.0
Audubon Elementary	102	340.0	105.00	35,701	-	-	35,701	105.0
Bristol Elementary	104	223.0	105.00	23,416	-	-	23,416	105.0
Buena Vista Montessori	105	168.0	105.00	17,641	-	-	17,641	105.0
Carver Elementary	106	289.0	105.00	30,346	-	-	30,346	105.0
Chipeta Elementary	109	397.5	105.00	41,739	-	-	41,739	105.0
Columbia Elementary	107	250.0	105.00	26,251	-	-	26,251	105.0
Edison Elementary	108	274.0	105.00	28,771	-	-	28,771	105.0
Freedom Elementary	143	409.5	105.00	42,999	-	-	42,999	105.0
Fremont Elementary	110	388.5	105.00	40,794	-	-	40,794	105.0
Grant Elementary	111	422.0	105.00	44,311	-	-	44,311	105.0
Henry Elementary	112	283.0	105.00	29,716	-	-	29,716	105.0
Howbert Elementary	113	238.0	105.00	24,991	-	-	24,991	105.0
Jackson Elementary	116	341.5	105.00	35,859	-	-	35,859	105.0
Keller Elementary	118	408.5	105.00	42,894	-	-	42,894	105.0
King Elementary	119	322.5	105.00	33,864	-	-	33,864	105.0
Madison Elementary	123	266.5	105.00	27,984	-	-	27,984	105.0
Martinez Elementary	122	399.5	105.00	41,949	-	-	41,949	105.0
McAuliffe Elementary	142	455.5	105.00	47,829	-	-	47,829	105.0
Midland Elementary	124	174.5	105.00	18,324	-	-	18,324	105.0
Monroe Elementary	125	398.0	105.00	41,791	-	-	41,791	105.0
Queen Palmer Elem.	126	216.0	105.00	22,681	-	-	22,681	105.0
Penrose Elementary	127	361.0	105.00	37,906	-	-	37,906	105.0
Rogers Elementary	129	326.5	105.00	34,284	-	-	34,284	105.0
Rudy Elementary	131	301.0	105.00	31,606	-	-	31,606	105.0
Scott Elementary	140	499.0	105.00	52,396	-	-	52,396	105.0
Steele Elementary	132	260.0	105.00	27,301	-	-	27,301	105.0
Stratton Elementary	133	266.0	105.00	27,931	-	-	27,931	105.0
Taylor Elementary	134	212.0	105.00	22,261	-	-	22,261	105.0
Trailblazer Elementary	139	301.5	105.00	31,659	-	-	31,659	105.0
Twain Elementary	135	369.5	105.00	38,799	-	-	38,799	105.0
West Elementary	148	246.0	105.00	25,831	-	-	25,831	105.0
Wilson Elementary	138	328.0	105.00	34,441	-	-	34,441	105.0
Total Elementary		10,524.0		1,105,060	-	-	1,105,060.0	

Colorado Springs School District 11
SCHOOL INSTRUCTIONAL ALLOCATIONS
ADOPTED FY2018-2019 BUDGET

School	Loc #	Projected FTE Count	Instructional Accounts				Total	
			Standard Allocation Amount to Allocate	Amount per Location	Nova Net 050000	Student Travel 058000	Amount by Location	Per Pupil Allocation
Galileo Math & Science	250	513.0	112.00	57,457	-	-	57,457	112.0
Swigert Aerospace	251	513.0	112.00	57,457	-	-	57,457	112.0
Holmes Middle	242	687.0	112.00	76,945	-	-	76,945	112.0
Jenkins Middle	249	973.0	112.00	108,977	-	-	108,977	112.0
Mann Middle	244	523.0	112.00	58,577	-	-	58,577	112.0
North Middle	245	652.0	112.00	73,025	-	-	73,025	112.0
Russell Middle	246	600.0	112.00	67,201	-	-	67,201	112.0
Sabin Middle	247	820.0	112.00	91,841	-	-	91,841	112.0
West Middle	248	298.0	112.00	33,377	-	-	33,377	112.0
Total Middle School		5,579.0		624,857	-	-	624,857	
Coronado High	350	1,324.0	121.00	160,205	8,460	5,000	173,665	131.2
Doherty High	351	2,019.0	121.00	244,300	8,460	5,000	257,760	127.7
Mitchell High	352	1,252.0	121.00	151,493	8,460	5,000	164,953	131.8
Palmer High	353	1,595.0	121.00	192,996	8,460	5,000	206,456	129.4
Total High School		6,190.0		748,994	33,840	20,000	802,834	
Bijou	470	115.0	121.00	13,916	-	-	13,916	121.0
Tesla	475	190.0	121.00	22,991	-	-	22,991	121.0
Odyssey Early College	454	205.0	121.00	24,806	-	-	24,806	121.0
Springs Night School	452	45.0	121.00	5,446	-	-	5,446	121.0
Total Alternative Prog.		555.0		67,159.0	-	-	67,159	
Total All Instructional Accounts				\$2,546,070	\$33,840	\$20,000	\$2,599,910	

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 2018.

Colorado Springs School District 11
SCHOOL NON-INSTRUCTIONAL ALLOCATIONS
ADOPTED FY2018-2019 BUDGET

School	Loc #	Projected FTE Count	Amount to Allocate	Non-Instructional Office Accounts							Total Office Accounts
				Office Allocation	Lunchroom Aides 012050	Teacher Extra-Duty 015020	Additional Clerical 015050	Related Benefits 020020/50	Graduation Supplies 061700	Mileage Allocation 058300	
Adams Elementary	101	388.5	15.60	6,060	3,625	250	0	810	0	194	10,939
Audubon Elementary	102	340.0	15.60	5,304	3,625	250	0	810	0	194	10,183
Bristol Elementary	104	223.0	15.60	3,478	3,625	250	0	810	0	194	8,357
Buena Vista Montessori	105	168.0	15.60	2,620	3,625	250	0	810	0	194	7,499
Carver Elementary	106	289.0	15.60	4,508	3,625	250	0	810	0	194	9,387
Chipeta Elementary	109	397.5	15.60	6,201	3,625	250	0	810	0	194	11,080
Columbia Elementary	107	250.0	15.60	3,900	3,625	250	0	810	0	194	8,779
Edison Elementary	108	274.0	15.60	4,274	3,625	250	0	810	0	194	9,153
Freedom Elementary	143	409.5	15.60	6,388	3,625	250	0	810	0	194	11,267
Fremont Elementary	110	388.5	15.60	6,060	3,625	250	0	810	0	194	10,939
Grant Elementary	111	422.0	15.60	6,583	3,625	250	0	810	0	194	11,462
Henry Elementary	112	283.0	15.60	4,414	3,625	250	0	810	0	194	9,293
Howbert Elementary	113	238.0	15.60	3,712	3,625	250	0	810	0	194	8,591
Jackson Elementary	116	341.5	15.60	5,327	3,625	250	0	810	0	194	10,206
Keller Elementary	118	408.5	15.60	6,372	3,625	250	0	810	0	194	11,251
King Elementary	119	322.5	15.60	5,031	3,625	250	0	810	0	194	9,910
Madison Elementary	123	266.5	15.60	4,157	3,625	250	0	810	0	194	9,036
Martinez Elementary	122	399.5	15.60	6,232	3,625	250	0	810	0	194	11,111
McAuliffe Elementary	142	455.5	15.60	7,105	3,625	250	0	810	0	194	11,984
Midland Elementary	124	174.5	15.60	2,722	3,625	250	0	810	0	194	7,601
Monroe Elementary	125	398.0	15.60	6,208	3,625	250	0	810	0	194	11,087
Queen Palmer Elem.	126	216.0	15.60	3,369	3,625	250	0	810	0	194	8,248
Penrose Elementary	127	361.0	15.60	5,631	3,625	250	0	810	0	194	10,510
Rogers Elementary	129	326.5	15.60	5,093	3,625	250	0	810	0	194	9,972
Rudy Elementary	131	301.0	15.60	4,695	3,625	250	0	810	0	194	9,574
Scott Elementary	140	499.0	15.60	7,784	3,625	250	0	810	0	194	12,663
Steele Elementary	132	260.0	15.60	4,056	3,625	250	0	810	0	194	8,935
Stratton Elementary	133	266.0	15.60	4,149	3,625	250	0	810	0	194	9,028
Taylor Elementary	134	212.0	15.60	3,307	3,625	250	0	810	0	194	8,186
Trailblazer Elementary	139	301.5	15.60	4,703	3,625	250	0	810	0	194	9,582
Twain Elementary	135	369.5	15.60	5,764	3,625	250	0	810	0	194	10,643
West Elementary	148	246.0	15.60	3,837	3,625	250	0	810	0	194	8,716
Wilson Elementary	138	328.0	15.60	5,116	3,625	250	0	810	0	194	9,995
Total Elementary		10,524.0		158,100	116,000	8,000	0	25,920	0	6,208	314,228

Colorado Springs School District 11
SCHOOL NON-INSTRUCTIONAL ALLOCATIONS
ADOPTED FY2018-2019 BUDGET

School	Loc #	Projected FTE Count	Amount to Allocate	Non-Instructional Office Accounts								Total Office Accounts
				Office Allocation	Lunchroom Aides 012050	Teacher Extra-Duty 015020	Additional Clerical 015050	Related Benefits 020020/50	Graduation Supplies 061700	Mileage Allocation 058300		
Galileo Math and Science	250	513.0	17.40	8,926	-	5,300	2,300	1,585	0	103	18,214	
Swigert Aerospace	251	513.0	17.40	8,926	-	5,300	2,300	1,585	0	103	18,214	
Holmes Middle	242	687.0	17.40	11,953	-	5,300	2,300	1,585	0	103	21,241	
Jenkins Middle	249	973.0	17.40	16,930	-	5,300	2,300	1,585	0	103	26,218	
Mann Middle	244	523.0	17.40	9,100	-	5,300	2,300	1,585	0	103	18,388	
North Middle	245	652.0	17.40	11,344	-	5,300	2,300	1,585	0	103	20,632	
Russell Middle	246	600.0	17.40	10,440	-	5,300	2,300	1,585	0	103	19,728	
Sabin Middle	247	820.0	17.40	14,268	-	5,300	2,300	1,585	0	103	23,556	
West Middle	248	298.0	17.40	5,185	-	5,300	2,300	1,585	0	103	14,473	
Total Middle School		5,579.0		97,072	-	47,700	20,700	14,265	0	927	180,664	
Coronado High	350	1,324.0	19.20	25,420	-	14,100	1,345	3,220	2,500	103	46,688	
Doherty High	351	2,019.0	19.20	38,764	-	14,100	1,345	3,220	2,500	103	60,032	
Mitchell High	352	1,252.0	19.20	24,038	-	14,100	1,345	3,220	2,500	103	45,306	
Palmer High	353	1,595.0	19.20	30,624	-	14,100	1,345	3,220	2,500	103	51,892	
Total High School		6,190.0		118,846	-	56,400	5,380	12,880	10,000	412	203,918	
Bijou School	470	115.0	19.20	2,208	-	5,100	1,345	1,343	500	103	10,599	
Odyssey Early College	454	205.0	19.20	3,936	-	5,100	1,345	1,343	500	103	12,327	
Tesla	475	190.0	19.20	3,648	-	5,100	1,345	1,343	500	103	12,039	
Springs Night School	462	45.0	19.20	864	-	5,000	-	968	500	-	7,332	
Total Alternative Programs		665.0		10,656	-	20,300	4,035	4,997	2,000	309	42,297	
Total All Non-Instructional Accounts				\$384,674	\$116,000	\$132,400	\$30,115	\$58,062	\$12,000	\$7,856	\$741,107	

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 2018.

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)
FY18/19

Assumed Changes For FY18/19	Projection	Projection Factors	Notes
	PBDA	PBDA	
Inflation Factor	3.4%	3.4%	2.8% in FY17/18
Estimated Per Pupil Funding Rate before Budget Stabilization Factor	8,791.89		8,501.00 in FY17/18
Estimated Per Pupil Funding Rate after Budget Stabilization Factor	7,822.54		7,555.69 in FY17/18
		Increase (Decrease)	
Change in FTE	(392.0)	(392.0)	25,797.2 in FY17/18
Change in FPC	(237.8)		26,627.7 in FY17/18
Budget Stabilization Factor	11.10%	11.10%	11.10% in FY17/18
Increase/Decrease from FY17/18:			
PPR Increase over FY18	290.9		
FPC Added through Averaging	702.9		

Incremental Increase (Decrease) to the FY18/19 Resource Base Budget

Resources:	FTE	Recurring	Non-recurring
Projected Unassigned Reserves Carryover			16,000,000
1 Increase Total Program - School Finance Formula		5,064,994	-
2 Increase Categoricals Inflation		215,547	-
3 2000 MLO Reallocation to Charter Schools		(705,868)	-
4 Adjust to Charter Schools Projected Enrollment & Increased PPR		(391,700)	-
5 Adjust Charter School Administration Fee and Buyback Revenues		7,834	-
6 Adjust Capital Reserve Transfer		75,656	-
7 Adjust Risk Management Transfer		41,160	-
8 Adjust Allocation to Preschool Fund		(109,809)	-
Net Resource Change		4,197,814	16,000,000

Incremental Increase (Decrease) to the FY18/19 Uses Base Budget

Uses:	FTE	Recurring	Non-recurring
Expenditure Budget Increases (Decreases)			
9 FY18-19 Teacher Retirement/Replacement Differential		(1,000,000)	-
10 FY18-19 Teacher FTE Reductions	-15.0	(900,000)	-
11 Summer Enrichment		-	583,958
12 Adjust Utilities Budget		39,342	-
13 Increase Budget for Stormwater Fees		19,456	-
Sub-total Required Items		(1,841,202)	583,958

Budget Increases - Budget Modification Forms (BMF)

14 BMFs without FTE Additions		950,536	5,409,900
15 BMFs with FTE Additions	3.0	177,180	-
Sub-total BMFs		1,127,716	5,409,900

Budget Increases - Compensation & Benefits

16 Compensation/Benefits Increase		-	-
Sub-total Budget Increases Compensation & Benefits		-	-

Total Expenditure Increases (Decreases) (12.0) **(713,486)** **5,993,858**

Net Change in Incremental Resources/(Uses) **4,911,300** **10,006,142**

Projected FY17/18 Budget Mismatch Carryover **(138,480)** **(138,480)**

Projected FY18/19 Mismatch **4,772,820**

Projected FY18/19 Ending Unassigned Reserves **9,867,662**

Colorado Springs School District 11
FY18/19 Budget Modifications Summary

Catalog #	Division	Program	Program Description	Amount	FTE	R/N*	Owner	
SUP-1	Superintendent	28230	Communications and Community Relations	27,000	-	R	These funds would be used to purchase the Blackboard Ally website accessibility dashboard product and fund the product purchase each year. This will address website accessibility issues and help webmasters and authors of web pages in the District to make their pages accessible for those with various disabilities. It will help all district webmasters to comply the Office of Civil Rights web accessibility requirements.	Gledich
EXEC-1	K-12 Executive Directors	00900	Other General Education Counseling Services	104,374	-	R	Renew the licensing, training, and consultation hours needed to implement Naviance, a web-based platform for students to complete their individual career and academic plans (ICAP) grades 6-12.	Hoff
EXEC-2	K-12 Executive Directors	00500	Post-Secondary Enrollment Options	40,000	-	N	<ol style="list-style-type: none"> 1. Support continuous public collaboration with local business and trades. Increase collaborative and meaningful connection experiences with students, families, staff, and postsecondary workforce readiness. 2. Pay the costs associated with the 8th grade and 10th grade District 11 partnered career fair. 3. Pay the costs associated with continued awareness and marketing of the new career/college readiness tool, Naviance, to D11 schools, students, staff, and families. 	Hoff
EXEC-4	K-12 Executive Directors	0071B	International Baccalaureate	65,000	-	R	Students who participate in the International Baccalaureate program must take the appropriate content area exams to qualify for college credit associated with program requirements. Prior practice was to have the student pay the fee. The cost of the exam can be a financial roadblock to students taking the exams necessary to get the college credit. To remove this roadblock and to encourage more students to take more exams, the District will cover the cost for each IB exam. This levels the playing field for all students.	Hoff
BS-1	Business Services	23910	Procurement and Contracting - Charter School Administration	28,000	-	R	Funds would be used to increase the current 100-days position to 140-days position for the charter school liaison. The increase in hours will allow the District to accommodate the workload associated with serving the District's current portfolio of charter schools and the new requests for relinquishment and/or new charter applications.	Gustafson
BS-2	Business Services	25010	Business Services	58,000	1.0	R	A new position of mill levy override (MLO) administrative assistant, proposed at ESP level C05. The position would be located in the Business Services office but used exclusively for MLO administration. This need arose with the passage of the 2017 MLO. The workload associated with the new MLO combined with the previous MLO now requires a staff person to handle these responsibilities for appropriate accountability of MLO programs to the community.	Gustafson

Colorado Springs School District 11
FY18/19 Budget Modifications Summary

Catalog #	Division	Program	Program Description	Amount	FTE	R/N*		Owner
BS-3	Business Services	26230	Facilities, Operations, and Transportation	150,000	-	N	High priority work being completed at the school sites is pushed to the next fiscal year. Work orders are typically for emergency or urgent work. The additional work identified in responding to these requests would allow the department to complete all work requested and/or observed at one time while in the field.	Gustafson
BS-4	Business Services		Facilities, Operations, and Transportation - General William Mitchell High School	370,000	-	N	Funding to replace the lower roof of General William Mitchell High School's gymnasium building. This need is to mitigate leaks and locker room issues detected. Visible water intrusion into the ceiling cavity and over all condition of the roof system could result in affecting student and staff health and other building systems. Facilities would leverage a third party contractor to conduct the work. All capital reserve and MLO funds are obligated for previously identified capital requirements.	Gustafson
PSS-1	Personnel Support Services	28300	Human Resource Services	34,000	-	R	The newly purchased electronic timesheet system allows the district to accurately calculate timesheets for Education Support Professionals (ESP) and this request is for the annual maintenance fee.	Thurman
PSS-2	Personnel Support Services	23181	ESP Council	25,000	-	R	For adequate support of the operational needs of the ESP Council office funds will support the annual ESP Ambassador training, the ESP conference, and implementation of two new half-day training for new employees. Also support for various expenses, technology, guest trainers and speakers.	Thurman
PSS-3	Personnel Support Services	22130	Professional Development	66,880	1.0	R	Create a Teacher/Specialized Service Professional Induction Coordinator (TOSA) position in the general fund, currently in Title IIA. Ongoing cuts in Title IIA funding at the federal level may leave D11 without a state required Teachers/SSP Induction Program causing the District and new teachers to seek services elsewhere, increasing costs to the District. This request is supported by Professional Development Department funds as well.	Thurman
PSS-5	Personnel Support Services	28300	Human Resource Services	52,300	1.0	R	Hire additional 1.0 executive/professional to support hiring needs of the District's personnel office as outlined in the Affirmative Action Court Ordered Permanent Injunction.	Thurman
PSS-6	Personnel Support Services	00900	Human Resource Services - General Education	551,435	-	R	Continue the improvement plan to increase the quality of district substitutes and decrease unfilled vacancies for positions requiring substitutes. The request is to increase compensation for guest staff teachers from \$100 to \$115 to \$125 for ACT schools per day and increase salary percentage of guest staff ESP in order to attract qualified candidates and to provide an incentive to fill vacancies requiring a substitute. Also proposed is an increase in compensation on Fridays for guest staff teachers and a higher daily rate of pay for defined ACT schools.	Thurman

Colorado Springs School District 11
FY18/19 Budget Modifications Summary

Catalog #	Division	Program	Program Description	Amount	FTE	R/N*		Owner
PSS-7	Personnel Support Services	28300	Human Resource Services	42,500	-	R	Funds are requested on a recurring basis to provide budget for guest staff orientation and training for the 2018-2019 school year and beyond. This is requested as a result of a successful pilot of the 2017-2018 guest staff orientation and training sessions. This budget will cover two days of orientation/training, one for guest staff teacher substitutes and the second for paraprofessional guest staff substitutes.	Thurman
TS-1	Technology Services	26600	Security	200,000	-	N	Continue replacing old outdated analog surveillance camera systems with digital IP systems in schools and other sites. IP camera systems improve safety and security through higher camera resolution, expanded storage capability, and the ability to view and record video from an off-site location. Presently there are two high schools, the Roy J. Wasson Academic Campus, and four administrative sites with analog camera systems needing replacement.	McCarron
TS-2	Technology Services	26600	Security	31,000	-	R	Fund intergovernmental agreement (IGA) for the School Resource Officer (SRO) program at our high schools. A 10 percent increase in salaries for police officers was approved through the city budget process in January 2018.	McCarron
TS-3	Technology Services	28400	Application Development and Support	13,000	-	R	Annual contract cost increase for licensing. The District's financial, human resource, procurement, contracting, asset management, and benefits services rely on PeopleSoft to run their operations smoothly.	McCarron
TS-5	Technology Services	22220	Learning Resource Services	5,520	-	R	Fund increased costs of National School Board Association (NSBA) membership from \$3,100 a year to \$8,620. D11 has been a member of NSBA for many years and D11 board members participate in the annual NSBA conference. NSBA also provides a digital survey application and recognition for technology through the National Connection Program.	McCarron
TS-6	Technology Services	28440	Network Services and Telecommunications	23,707	-	R	Projected two percent increase (\$3,727) in annual license cost for Microsoft agreement and \$19,980 additional cost to add Power BI module. The Microsoft agreement covers all licensing for operating systems, Office Products, and Office 365, used daily by all students and staff. Power BI is an analytics service used by the Student Discipline Office to deliver reporting dashboards to all schools. These dashboards support PLC work.	McCarron
TS-7	Technology Services	28440	Network Services and Telecommunications	786,000	-	N	The District has delayed school upgrades of network infrastructure as a result of funding limitations. This project includes upgrading classroom network switches and wireless access points to enable high-speed connections to every computer. If this project is approved, E-rate will pay for 60 percent of the approved budget, which is \$1,824,000! This is the final year for E-rate Category 2 funding.	McCarron

Colorado Springs School District 11
FY18/19 Budget Modifications Summary

Catalog #	Division	Program	Program Description	Amount	FTE	R/N*		Owner
TS-8	Technology Services	00900	General Education- High Schools	3,714,900	-	N	These funds will provide a laptop computer for every District 11 high school student and teacher over a five-year rollout. After the five-year implementation, a recurring budget will be required to sustain the program. This initiative will provide daily opportunities – both at school and at home – to collaborate, solve relevant problems, create and apply skills in an authentic manner, and enhance student preparation for the dynamic world that awaits them.	McCarron

6,388,616 3.0

***R/N:**

R- Recurring (15)

N- Non-Recurring (6)

1,127,716

5,260,900

Total

6,388,616

Colorado Springs School District 11
FY18/19 June Modifications Summary

Catalog #	Division	Program	Program Description	Amount \$	FTE	R/N*		Owner
June-1	Superintendent	24900	School Administration Support Services	20,000	-	R	Funds will support annual costs for graduation expenses incurred at the World Arena related to additional rental costs for security, ramp rental, water/coffee service, sound, and media services. The K-12 executive director accounts have supported graduation expenses from the fund used to support schools. The actual amount paid out is between \$22,200 and \$25,000. Amounts exceeding \$20,000 will continue to be paid by the K-12 executive director accounts.	Gledich
June-2	Instruction, Curriculum and Student Services	05000	English Language Arts (ELA)	500,000	-	N	The District seeks to obtain a secondary English language arts core curricular resource for the purpose of implementing college and career readiness standards. This purchase will support a need for current curriculum resources aligned to current standards. The District's responsibility is to provide a guaranteed and viable curriculum. District 11 currently does not have this across secondary ELA classrooms. With the change in graduation requirements that now includes validation of English proficiency, it is even more imperative that the District provides teachers with resources that include appropriately complex and diverse texts aligned to current expectations. Current curricular materials available in schools are limited to anthologies from the late 1990s and early 2000s.	Engstrom
June-3	Instruction, Curriculum and Student Services	15000	Social Studies	90,000	-	N	The need for eighth grade social studies core curriculum that aligns to the Colorado Academic Standards arose in 2010 and will be reaffirmed in 2018 with new standards revision. Besides using a text copyrighted 2002, long-before the Colorado Academic Standards were adopted in 2010, teachers have not been able to provide students with texts during class (let alone take a text home) because so few copies have been returned over the years. Teachers report that lack of core-content results in students developing gaps in knowing and understanding the nation's Grand Narrative, especially from the Constitution's adoption through reconstruction.	Engstrom
June-4	Superintendent	00900	K-12 Executive Directors General Education	150,325	-	R	Provide 5,600 middle school students and 12,500 elementary school students with a basic package of school supplies each fall. This will alleviate annual apprehension and fiscal burden from students and parents with the costs and preparation of the school year. This will allow school sites to open the year with appropriate instructional supplies on hand, minimize the amount of supply processing at beginning of the year, and generate student/parent engagement. Historical school supply list requests from school sites to parents, the rising costs of supplies, and a continual trend of a student population with socio-economic challenges have elevated this need.	Gledich

Catalog #	Division	Program	Program Description	Amount \$	FTE	R/N*		Owner
June-5	Superintendent	00100 00200 00300 24110 26210	Educational Program for elementary, middle, high schools Office of the Principal Maintenance and Operations (Custodial)	560,844	-	R	This request is to restore instructional, non-instructional, and custodial budgets to pre-recession levels. In 2009, these budgets were cut by 20 percent and have not yet been restored. These school-based budgets impact students directly through the purchase of instructional supplies and materials, funding optional extra-curricular activities, and allowing for school maintenance at sufficient levels. Since the budget reductions, many of these costs have been supported by the families of students.	Gledich
June-6	Information Technology	28440	Network Services	300,000	-	N	Purchase two new firewalls (primary and failover) to replace aging firewalls that do not have the capability of further upgrade. Since the 10gb upgrade with the SmartOptics and the upgrade to 5gb internet, the old firewalls are a choke point when the network is busy. This will enhance the overall throughput to the internet and will eliminate the choke point in the network. There have been slowdowns (which to users appear to be an outage) because of too many connections trying to exit the network at the same time. The new firewalls have 10gb interfaces, which will be utilized immediately	McCarron
June-7	Instruction, Curriculum and Student Services	22310	Supervision of Special Education	50,000	-	R	Over the past six years, legal fees for special education issues have risen. Activity regarding special education complaints, due process, and mediation requests have been on the rise across Colorado. The recent Endrew v. Douglas County decision seems to be increasing the requests from parents. This is expected to trend nationally. If the trends in special education dispute resolution requests continue to increase, as they appear to be around the state, there will be a shortfall that increases annually	Engstrom

1,671,169 -

*R/N:

R- Recurring (4)

N- Non-Recurring (3)

781,169

890,000

Total

1,671,169

Summary of Transactions Between Funds Adopted Budget FY2018-2019

1) Revenue Transfers:			
	From		To
General Fund (1)	<i>Adult Education</i>		Designated Purpose Grant Fund
Mill Levy Override Fund (2)	<i>Per Implementation Plan</i>		General Fund
27-651-00-00000-521000-0000		23,208,822	10-000-00-00000-522700-0000 23,208,822
Mill Levy Override Fund (2)	<i>Per Implementation Plan</i>		General Fund - IT programs
27-651-00-00000-521000-0000		3,600,000	10-000-00-00000-522700-0000 3,600,000
Mill Levy Override Fund (2)	<i>Per Implementation Plan</i>		General Fund - IT programs
27-651-00-00000-522100-0000		90,000	21-766-00-00000-522700-0000 90,000
General Fund	<i>Per Pupil Allocation</i>		Capital ReserveCapital Projects
10-000-00-00000-524300-0000		4,500,000	43-000-00-00000-521000-0000 4,500,000
General Fund	<i>Energy Lease</i>		Capital ReserveCapital Projects
10-000-00-00000-524300-0000		457,008	43-000-00-00000-521000-0000 457,008
General Fund	<i>2016 COP Payment</i>		Capital ReserveCapital Projects
10-000-00-00000-524300-0000		518,837	43-000-00-00000-521000-0000 518,837
General Fund	<i>One-time- Funded Projects</i>		Capital ReserveCapital Projects
10-000-00-00000-524300-0000		370,000	43-000-00-00000-521000-0000 370,000
General Fund	<i>Per Pupil Allocation</i>		Risk Management Fund
10-000-00-00000-521800-0000		2,416,000	18-000-00-28520-521000-0000 962,693
			18-000-00-28530-521000-0000 327,889
			18-000-00-28540-521000-0000 161,147
			18-000-00-28550-521000-0000 137,935
			18-000-00-28560-521000-0000 826,336
General Fund	<i>Food Service Insurance</i>		Risk Management Fund
10-000-00-00000-521800-0000		126,150	18-000-00-28520-521000-0000 89,773
			18-000-00-28530-521000-0000 12,143
			18-000-00-28540-521000-0000 5,640
			18-000-00-28560-521000-0000 18,594
Production Printing	<i>Reimburse for FY17 copier purchase</i>		
68-000-00-00000-521000-0000		80,000	10-000-00-00000-526800-0000 80,000
Total Revenue Transfers		35,366,817	35,366,817

(1) This transfer occurs at June 30th after an analysis of revenues and expenditures.
(2) This transfer amount must be supported by actual expenditure documentation.

2) User-Charges:			
	Debit		Credit
General Fund		General Fund	
10-654-00-00900-043200-0000	527,825	10-678-00-26400-011030-0001	419,282
10-654-00-00900-043200-0001	208,325	10-672-00-26400-011060-0001	43,052
	736,150	10-678-00-26400-020030-0001	141,629
		10-672-00-26400-020060-0001	18,884
		10-678-00-26400-039000-0001	47,210
		10-678-00-26400-069000-0001	66,093
General Fund			736,150
10-622-00-18000-052000-0000	14,908		
10-622-00-18000-021620-0000	55,588		
10-748-00-27100-052000-0000	160,158	Risk Management Fund	
10-748-00-27100-021660-0000	24,105	18-664-00-28520-052900-0000	82,672
Print Production		18-664-00-28530-052900-0000	17,107
68-768-00-25400-021660-0000	2,980	18-664-00-28540-052900-0000	5,611
68-768-00-25400-052000-0000	1,998	18-664-00-28560-052900-0000	154,347
	259,737		259,737
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
68-768-00-28000-050000-0000	727	10-672-00-28400-086000-0000	727
	40,912		40,912
Total User-Charges	1,036,799		1,036,799

Summary of Transactions Between Funds
Adopted Budget
FY2018-2019

3) State Equalization Allocations:			
	From		To
Mandated Allocations:			
General Fund		Preschool Fund	
10-000-00-00000-581900-3141	3,187,295	19-000-00-00000-581000-3141	3,187,295
Total Mandated Allocations	3,187,295		3,187,295

4) Indirect Charges:			
	Debit		Credit
General Fund:		General Fund:	
		Budget & Planning	
		Facility Rentals	520
		Grants & Funds Acquisitions	4,220
		10-654-00-25130-086900-0000	4,740
Facility Rental		Business Services	
Budgeting	520	Facility Rentals	1,043
Business Services	1,043	Grants & Funds Acquisitions	2,109
Fiscal Services	1,512	10-651-00-25010-086900-0000	3,152
Procurement	7,243	Procurement	
10-660-00-33500-086900-0000	10,318	Facility Rentals	7,243
		Grants & Funds Acquisitions	17,961
Summer High School		10-660-00-25200-086900-0000	25,204
Human Resources	438	Fiscal Services	
Fiscal Services	3,237	Summer High School	3,237
10-400-00-22420-086900-0000	3,675	Montessori Preschool	5,861
		Facility Rentals	1,512
Grants & Funds Acquisitions		Grants & Funds Acquisitions	61,875
Budgeting	4,220	10-658-00-25160-086900-0000	72,485
Business Services	2,109	Human Resources	
Procurement	17,961	Summer High School	438
Fiscal Services	61,875	Grants & Funds Acquisitions	40,803
Human Resources	40,803	10-681-00-28300-086900-0000	41,241
10-642-00-28130-086900-0000	126,968	General Fund	
		10-000-00-00000-197200-0000	143,418
Montessori Preschool		Food Service Fund	
10-105-00-00400-086900-0000	5,861	21-766-00-26250-086900-0000	528,218
		General Fund	
Preschool Fund		10-762-00-26250-086900-0000	528,218
19-630-00-22380-086901-3141	143,418	Total Indirect Charges	818,458
			818,458

Summary of Transactions Between Funds
Adopted Budget
FY2018-2019

5) 2017 MLO Projected Allocations (1):			
From		To	
Mandated Allocations:			
2017 Mill Levy Override Fund	<i>Per Implementation Plan</i>	General Fund	
27-651-00-00000-521000-2017	19,997,442	10-000-00-00000-522700-2017	19,997,442
2017 Mill Levy Override Fund		Risk Management Fund	
27-651-00-00000-521800-2017	3,797	18-000-00-00000-522700-2017	3,797
2017 Mill Levy Override Fund		Preschool Fund	
27-651-00-00000-521900-2017	99,761	19-000-00-00000-522700-2017	99,761
2017 Mill Levy Override Fund		Food Service Fund	
27-651-00-00000-522100-2017	414,346	21-766-00-00000-522700-2017	414,346
2017 Mill Levy Override Fund		Capital Reserve Fund	
27-651-00-00000-524300-2017	422	43-000-00-00000-522700-2017	422
2017 Mill Levy Override Fund		Benefits Fund	
27-651-00-00000-526400-2017	6,586	64-000-00-00000-522700-2017	6,586
2017 Mill Levy Override Fund		Print Production Fund	
27-651-00-00000-526800-2017	47,646	68-000-00-00000-522700-2017	47,646
Total Mandated Allocations	20,570,000		20,570,000

6) 2017 MLO Allocations (2):			
From		To	
Mandated Allocations:			
2017 Mill Levy Override Fund		Capital Reserve Fund	
27-651-00-00000-524300-2017	4,130,000	43-000-00-00000-522700-2017	4,130,000
Total Mandated Allocations	4,130,000		4,130,000



**RENTAL
INFORMATION**

RENTAL FEE SCHEDULE FOR SCHOOL DISTRICT 11 FACILITIES

PLEASE NOTE: The total cost of renting a facility includes hourly rental charge PLUS costs of operation. There will be a \$100 non-refundable deposit/cancellation fee due at the time of reservation for large or long term rentals, which will be applied to the last month of rent.

FACILITY CHARGES:

Classrooms	\$17.00 hourly
Gymnasiums at elementary schools	\$22.00 hourly
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 ⁵
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	\$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 ⁴
Thomas B. Doherty auditorium	seats 500	\$132.00 hourly ⁴
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 ⁴
General William J. Palmer auditorium	seats 1,447	\$240.00 hourly ⁴
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 1,166	\$240.00 hourly ⁴
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 one time 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	\$45.00 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
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:

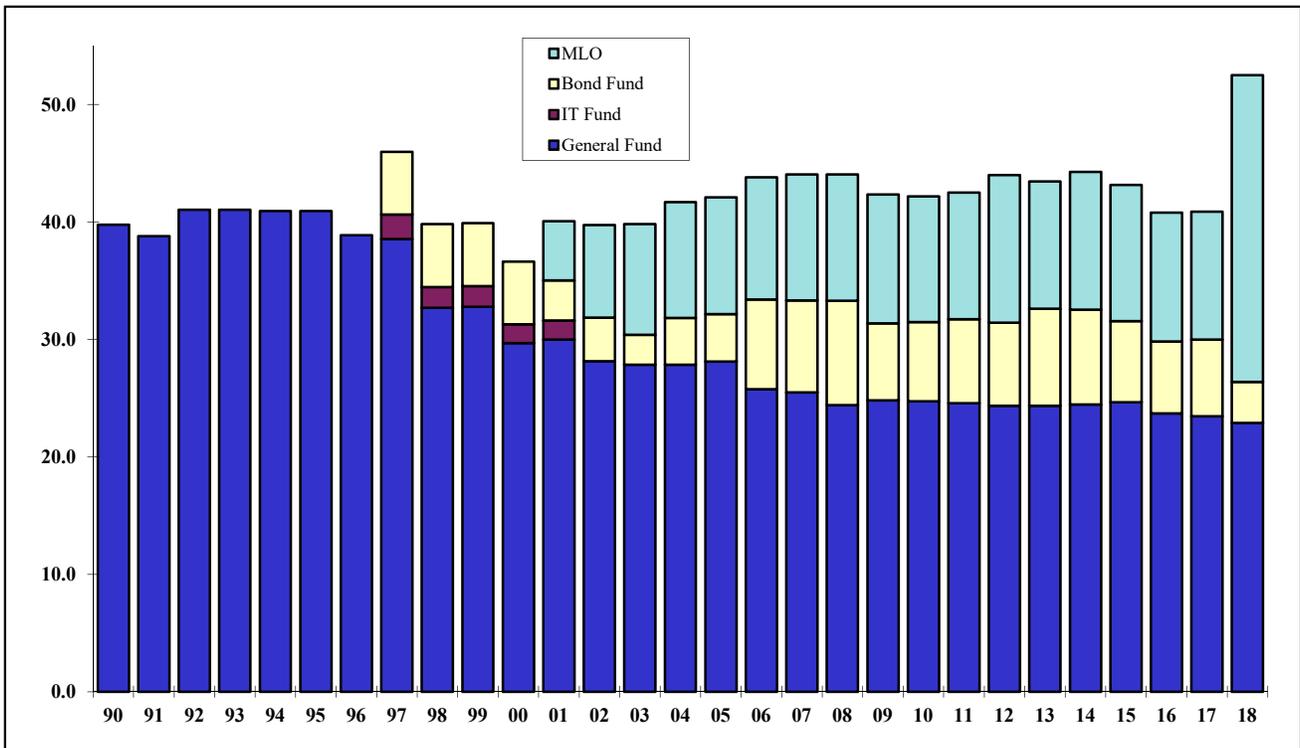
PROPERTY TAX RATES

and

ASSESSMENTS

Colorado Springs School District 11 History of Mill Levy from 1990 to 2018

Collection Year	Certified Funded Pupil Count	General Fund		Override Levies		Bond Mill Levy	Total Mill Levy
		Regular Mill Levy	Abatement Levy	IT	General		
				Fund Mill Levy	Fund Mill Levy		
1990	28,506	39.760	0.000	0.0	0.0	0.0	39.760
1991	28,422	38.300	0.479	0.0	0.0	0.0	38.779
1992	29,327	40.080	0.953	0.0	0.0	0.0	41.033
1993	30,522	40.080	0.953	0.0	0.0	0.0	41.033
1994	30,519	40.080	0.850	0.0	0.0	0.0	40.930
1995	31,046	40.080	0.850	0.0	0.0	0.0	40.930
1996	31,440	38.631	0.234	0.0	0.0	0.0	38.865
1997	31,741	38.314	0.234	2.077	0.0	5.350	45.975
1998	31,581	32.497	0.213	1.748	0.0	5.350	39.808
1999	31,556	32.497	0.293	1.755	0.0	5.350	39.895
2000	31,418	29.536	0.148	1.596	0.0	5.350	36.630
2001	31,242	29.536	0.457	1.627	5.039	3.402	40.061
2002	31,152	28.002	0.140	0.0	7.882	3.720	39.744
2003	30,867	27.628	0.208	0.0	9.426	2.550	39.812
2004	30,835	27.628	0.227	0.0	9.873	3.970	41.698
2005	30,538	27.628	0.502	0.0	9.944	4.020	42.094
2006	30,163	25.543	0.209	0.0	10.411	7.650	43.813
2007	29,604	25.357	0.141	0.0	10.737	7.810	44.045
2008	29,108	24.176	0.246	0.0	10.758	8.865	44.045
2009	28,878	24.176	0.642	0.0	10.953	6.560	42.331
2010	28,582	24.176	0.550	0.0	10.707	6.750	42.183
2011	28,245	24.026	0.549	0.0	10.783	7.135	42.493
2012	28,165	24.026	0.330	0.0	12.568	7.080	44.004
2013	28,095	24.026	0.330	0.0	10.820	8.263	43.439
2014	27,841	24.026	0.425	0.0	11.720	8.093	44.264
2015	27,585	24.026	0.622	0.0	11.617	6.900	43.165
2016	27,276	23.239	0.455	0.0	10.980	6.129	40.803
2017	26,980	23.240	0.230	0.0	10.890	6.510	40.870
2018	26,627	22.560	0.330	0.0	26.102	3.510	52.502



Colorado Springs School District 11 PROPERTY TAX PER PUPIL DATA

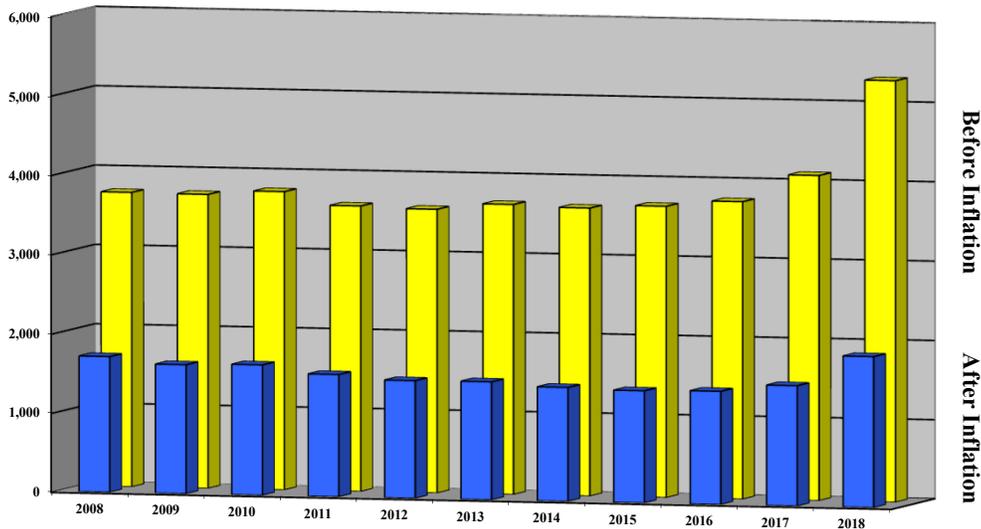
Collection Year	Fiscal Year	Assessed Valuation	Levy Per \$1,000 of Assessed Valuation	Property Tax Revenue Levied	Certified Funded Pupil Count	Inflation Rate	Inflation Factor*	Property Tax Per Pupil Before Inflation	Property Tax Per Pupil After Inflation
2008	FY08/09	2,537,011,350	42.331	107,394,227	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	2,673,767,414	52.502	140,378,137	26,405	3.40%	278.3	5,316	1,911

*Note: Taxes are assessed on a calendar year.

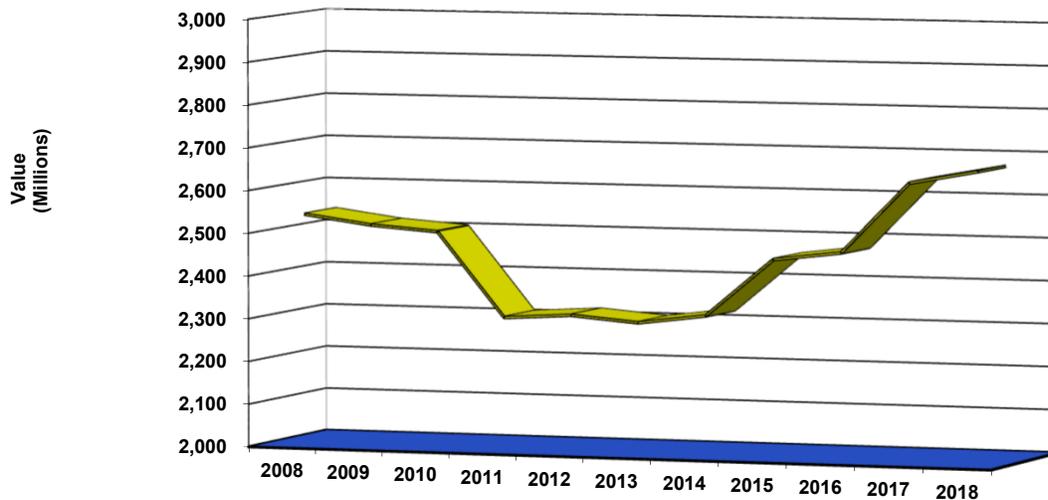
Inflation factor, 1982-84 = 100. Data source U.S. Department of Labor.

Property tax revenue levied assumes 100% cash collection. Historically, the District only receives about 99.6% for the entire calendar year because some tax revenues become uncollectible.

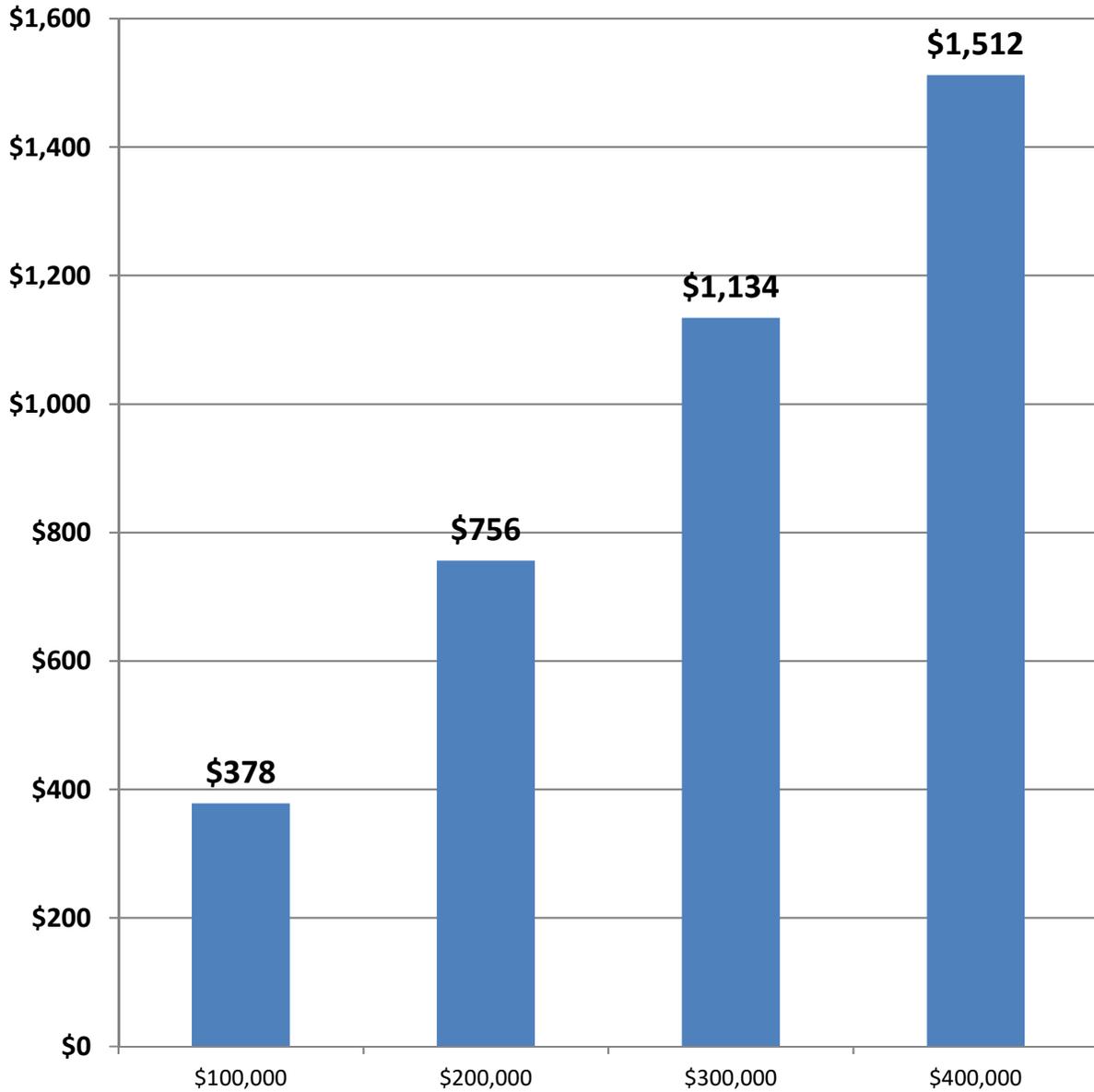
Property Tax Revenue Per Pupil



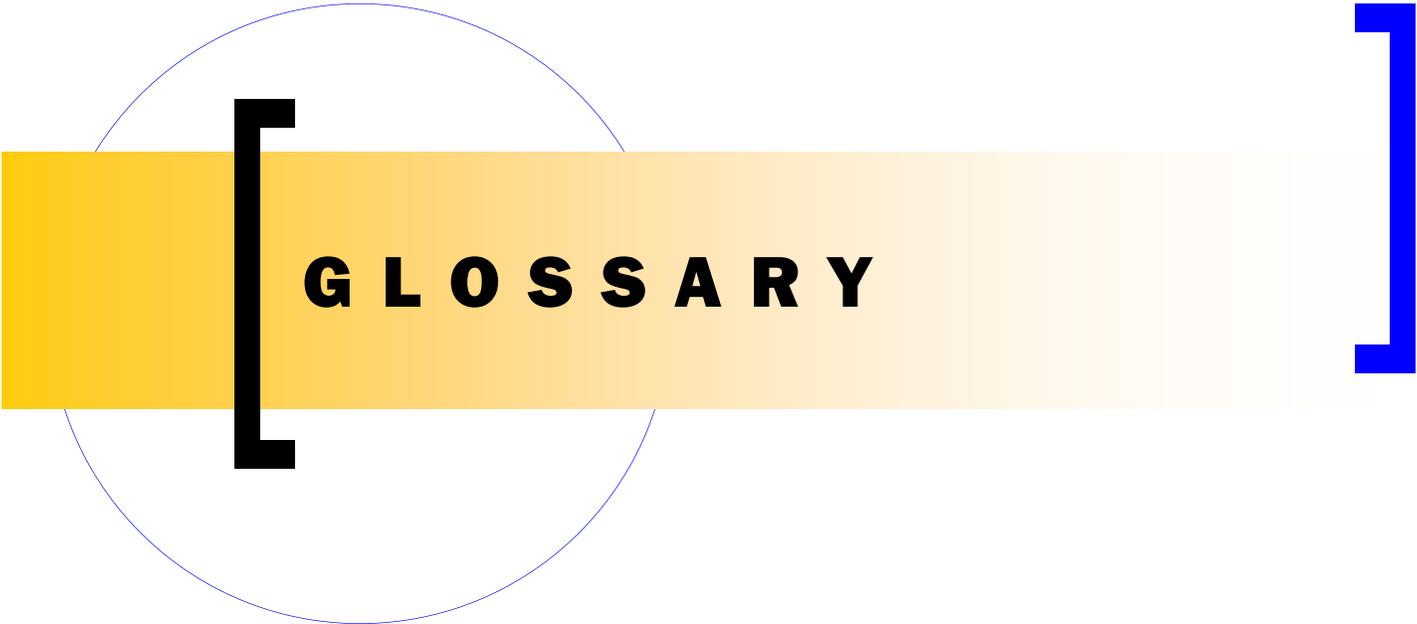
Assessed Valuation



School District 11 2019 Tax Levy on FMV of Four Different Homes



Fair Market (FMV) of Home



G L O S S A R Y

GLOSSARY OF SCHOOL FINANCE TERMS

ACCOUNTABILITY COMMITTEE - The State Accountability Committee consists of 18 members who assist the State Board of Education in performing its duties by studying the effectiveness of public school districts and recommending improvement strategies to the State Board of Education. Local Accountability Committee members are appointed by local boards of education. The advisory accountability committee consists of at least one parent, one teacher, one school administrator and a taxpayer from the district. This committee makes recommendations to its local board relative to the accountability program.

ACCREDITATION - The recognition of each school as maintaining standards that are set forth by the state that allow its graduates to move to higher levels of education.

ACCRUAL – An accounting method that recognizes income when it is earned and expenses when incurred regardless of when the cash is received or disbursed. Also to accumulate or have due after a period of time such as vacation time.

AD VALOREM TAXES - Taxes levied on the assessed valuation of real and personal property located within the boundaries of the district which is the final authority in determining the amount to be raised for education purposes.

AGENCY FUND - A fund used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

AMENDMENT ONE - Taxpayer's Bill of Rights (TABOR). As stated in the Amendment, "Its preferred interpretation shall reasonably restrain most the growth of government." The bill contains spending limits and revenue limits. Limits applying to school districts are: (1) the maximum annual percentage change in each local district's **fiscal year spending** equals inflation in the prior calendar year plus annual local growth, adjusted for revenue changes approved by voters after 1991, (2) the maximum annual percentage change in each district's **property tax revenue** equals inflation in the prior calendar year plus annual local growth, adjusted for property tax revenue changes approved by voters after 1991. "Local growth" for a school district means the percentage change in its student enrollment.

AMORTIZED - the gradual reduction of a debt through a schedule of regular payments made over a period of time.

APPROPRIATION - The setting aside by resolution of a specified amount of money for a fund with an authorization to make expenditures and incur obligations for the purposes thereof.

APPROPRIATION RESOLUTION - A formal resolution by a board of education to set aside a specified amount of money for a fund with an authorization to make expenditures and incur obligations for specific purposes.

ASSESSED VALUATION (AV) - A valuation set upon real estate or other property by a government as a basis for levying taxes.

AT RISK FUNDING – A variable within the Total Program Funding formula that recognizes that expenses among districts vary as pupil populations vary, especially at-risk populations. Eligibility for participation in the federal free lunch program is used as a proxy of each school district's at-risk pupil population.

BALANCED BUDGET – The allocation of projected resources into appropriated expenditures and reserves to the extent that all estimated resources equal all estimated appropriations.

BOARD OF EDUCATION (BOE) - The Board of Education for a school district. Each school district is to be governed by a board of education consisting of the number of school directors prescribed by law. The board possesses all powers delegated to a board of education or to a school district by law, and performs all duties required by law.

BONDS - Interest bearing certificates of public indebtedness or obligations made by the district which are insured against default by a third party.

BORROWING - A board may, by resolution, authorize the borrowing of unencumbered money from one fund to another (except the Bond Redemption Fund). Such money must be repaid when needed by the lending fund, but in any event must be repaid within three months after the beginning of the following budget year.

BUDGET - A summary statement of plans expressed in quantitative terms; a forecast of future events including anticipated revenue and expenditures, and the financial position of a district at some future point in time.

BUDGET YEAR - July 1 through June 30 constitutes the mandatory budget year for public school districts for all funds. C.R.S. 22-53-103.

CAPITAL OUTLAY - An expenditure which results in the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial, additional and replacement of equipment.

CAPITAL RESERVE FUND - A type of capital projects fund whose uses and limitations are specified by legal authority in C.R.S. 22-45-103(1)(c).

CATEGORICAL PROGRAM SUPPORT FUNDS - Educational support funds provided from a higher governmental level and specifically limited to (earmarked for) a given purpose. Includes funds received from the state pursuant to section 22-53-116 due to increased enrollment, funds received from the state pursuant to the "English Language Proficiency Act," article 24 of this title, transportation aid received from the state pursuant to article 51 of this title, approved pilot preschool program aid received from the state and vocational education aid received from the state pursuant to article 8 of title 23, C.R.S. 22-53-114(4).

CERTIFIED PUPIL COUNT – Each school district counts pupils in membership as of the school day nearest October 1. This count is used to determine funding and is thus termed “Funded Pupil Count.” After a state audit of these counts and corrections (if necessary) are made, this count becomes “certified” and is referred to as such.

COHORT SURVIVAL MODEL – The cohort survival method estimates future enrollment at a given grade level by establishing an average of the ratios of the subsequent years to the previous years for a cohort (age group) of students and then multiplying the current enrollment for the cohort by that average to obtain an estimate of the next year’s enrollment. The greater the number of previous years used in the model, the more stable will be the projection. However, as longer term projections are generated, the error variance becomes cumulative, resulting in greater discrepancies between projected and actual enrollments. The methodology works well in situations of relatively stable growth or decline, but is subject to greater amounts of error when enrollment is fluctuating or when longer term (greater than three years) projections are made.

CONTRA-REVENUE ACCOUNT – The purpose of contra-revenue accounts are to provide a process to eliminate revenue received as a result of expenditures for services purchased by other funds.

DEFERRED – The withholding of payment until a certain time.

DEPARTMENT OF EDUCATION – The Colorado Department of Education cited in C.R.S. 24-1-115 and C.R.S. 22-53-103 (3).

DISTRICT - Any public school district organized under the laws of Colorado, except a junior college district. C.R.S. 22-353-103(4).

EMERGENCY RESERVE – C.R.S. 22-45-103 (3) requires a school district to hold an unrestricted general fund or cash fund emergency reserve in the amount required under the provisions of section 20 (5) of article X of the state constitution: except that a district may designate property owned by the district as all or a portion of the required reserve in accordance with section C.R.S 22-44-105 910 (c.5).

ENDOWMENT FUND - A fund from which the income may be expended, but whose principal must remain intact. See TRUST AND AGENCY FUND.

ENTERPRISE FUND - A fund to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

EQUALIZATION, STATE - General State aid or support provided to the District under the Public School Finance Act of 1988. C.R.S. 22-50-105.

EXPENDITURES - Charges incurred, whether paid or unpaid which are presumed to benefit the current fiscal year.

FIDUCIARY FUNDS - These are trust and agency funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

FISCAL YEAR (FY) - A 12-month accounting period beginning July 1 and ending June 30 of the following year.

FLOATING INDEBTEDNESS - Short-term or non-funded debt.

FOOD SERVICE FUND - A type of special revenue fund used to record financial transactions related to food service operations.

FTE – Full Time Equivalent.

FUND - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE - The excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues for the periods over its liabilities, reserves, and appropriations for the period.

FUNDED PUPIL COUNT – School district funding is based on an annual October pupil count. Each district counts pupils in membership as of the school day nearest October 1 (the official count day). Districts are given an eleven-day window in which to establish membership of students, thus providing an opportunity to include students who may be absent on the official count day.

GASB 34 – Governmental Accounting Standards Board Statement No. 34. Statement No. 34 was unanimously approved June 30, 1999 to significantly change how public school organizations issue financial statements in conformity with generally accepted accounting principles (GAAP). Districts must comply with public decisions concerning the raising and spending of public monies in the short term. A district must also demonstrate the extent to which it has met and can continue to meet its operating objectives in an efficient and effective manner into the future.

GENERAL FUND - A fund to account for all financial resources except those required to be accounted for in another fund. C.R.S. 22-45-103 states that all revenues, except those revenues attributable to the Bond Redemption Fund, the Capital Reserve Fund, the Special Building Fund, the Insurance Reserve Fund and any other fund authorized by the State Board of Education, shall be accounted for in the General Fund. Any lawful expenditure of the school district, including any expenditure of a nature which could be made from any fund, may be made from the General Fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – Uniform minimum standards of and guidelines to financial accounting and reporting. Adherence to GAAP assures that financial reports of all state and local governments – regardless of jurisdictional legal provisions and customs – contain the same types of financial statements and disclosures, for the same categories and types of funds and account groups, based on the same measurement and classification criteria. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

GOVERNMENTAL DESIGNATED-PURPOSE GRANTS - Grants received from federal, state or local governments to be used for a specific purpose.

GOVERNMENTAL FUNDS – These are the funds through which most governmental functions are typically financed. These funds include the Capital Reserve Fund, Mill Levy Override Fund, Designated Purpose Grants Fund, Information Technology Fund, Special Revenue Fund, Bond Redemption Fund, Building Fund, Permanent Fund and General Fund.

INCOME - The excess of revenue earned over the related expenses for a given time period.

INCREMENTAL BUDGET REQUEST (IBR) – The form that a budget manager is required to complete when requesting additional money for that department's budget. The form is signed by the division head and states the use of funds. This form is approved, rejected or modified during budget development for the following fiscal year.

INSTRUCTIONAL SUPPLIES AND MATERIALS - Instructional supplies and materials include, but are not limited to, supplies, textbooks, library books, periodicals, warehouse inventory adjustment and other supplies and materials.

INSTRUCTIONAL UNITS - For an individual school district, the number of instructional units is derived by dividing the pupil enrollment of the district by the applicable unit funding ratio for the setting category. C.R.S. 22-53-106.

INTERNAL SERVICE FUND - A fund established to finance and account for goods or services provided by a designated department or agency to other departments or agencies within a single governmental unit. Amounts expended by the fund are restored thereto either from operating earnings or by transfer from other funds, so that the original fund capital is kept intact.

INTRAFUND TRANSFER - Money that is taken from one function or object within a fund and transferred to another function and object within the same fund.

INTRA/INTERGOVERNMENTAL SERVICE FUND - Used to account for the financing of special activities and services performed by a designated organization unit within a school district jurisdiction for other organization units within the school district's jurisdiction. See INTERNAL SERVICE FUND.

JOINT DISTRICT - A public school district organized under the laws of Colorado, the territory of which is located in more than one county.

LEGAL INVESTMENTS - Investments that governmental units are permitted to make by law.

LIBRARY BOOKS - Expenditures for regular or incidental purchases of school library books available for general use by students, including any reference books even though such reference books may be used solely in the classroom. Also, recorded here are costs of binding or other repairs to school library books. The initial purchase of books for a new school library or any material accessions involving an expansion of the library are recorded under CAPITAL OUTLAY as Other Capital Outlay.

MALCOLM BALDRIGE – An approach to improvement and performance excellence. The criterion provides the basis for self-assessment, role models and feedback. It is employed to improve business performance practices, facilitate communication and share best practices within the organization and with outside customers. It fosters partnerships across industry sectors and serves as a tool for improving performance, planning, training and organizational assessment.

MILL LEVY - The rate of taxation based on dollars per thousand of assessed valuation.

MODIFIED ACCRUAL BASIS - The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for inventories of materials and supplies that may be considered expenditures either when purchased or when used, and prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

NET ASSETS - An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

OBJECT - A category of goods or services purchased.

OPERATING RESERVE - A provision in the general fund, not to exceed fifteen percent of the amount budgeted for the current. The operating reserve shall not be appropriated nor may any moneys be expended there from during the current fiscal year. It shall be a continuing reserve and be considered as a beginning general Fund balance for the following fiscal year. C.R.S. 22-44-106.

PERMANENT FUND - A governmental fund type that records donations received that are restricted by a trust agreement. The trust agreement stipulates that only the interest income can be spent and the principal is left intact for the duration of the trust agreement. The restricted use of the funds must be for school district operations.

PROGRAM – A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. The program dimension provides the school district a framework to classify expenditures to determine total costs of attaining such predetermined objectives. The program dimension allows a school district to charge costs, instructional and support, directly to the benefiting programs.

PROPRIETARY FUND - Proprietary funds focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows.

PUPIL ENROLLMENT - The average of the number of pupils enrolled on October 1 next preceding such budget year or the school day nearest said date, as evidenced by the actual attendance of such pupils prior to said date.

PUPIL FUNDING - For a district for any budget year, pupil funding is derived by multiplying the pupil enrollment of the district for said budget year by the sum of the three pupil funding components for the district setting category. The three components are (1) Instructional Materials and Supplies and Instructional Capital Outlay, (2) Capital Reserve and Insurance Reserve, and (3) Instructional Purchase Services. C.R.S. 22-53-108.

QUALIFIED ZONE ACADEMY BOND - Bonded indebtedness that is made available (interest free) to districts with eligible schools. Eligible schools are schools that have a reasonable expectation, as of the date of issuance of the bonds, that at least 35% of the students in attendance are participants in free or reduced cost lunches established under the National School Lunch Act.

REVENUES - Addition to assets which do not increase any liability, do not represent the recovery of an expenditure, do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets and do not represent contributions of fund capital in Food Service and Pupil Activity Funds.

RISK-RELATED ACTIVITY FUND (RRAF) - A special revenue fund used for the payment of loss of or damage to the property of unit of local government or to service and pay premiums on insurance; or used for the payment of administrative expenses, loss control, workers' compensation and legal claims against the public entity which have been settled or compromised or judgments rendered against the public entity for injury or to secure and pay for premiums on insurance.

SOURCE OF FUNDS - This dimension identifies the expenditure with the source or revenue, i.e., local, county, state, federal, and other to differentiate categorical aid expenditures from noncategorical expenditures.

SPECIAL EDUCATION - Education for those children who are unable to receive reasonable benefit from ordinary education in the public schools because of specific disability conditions.

SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects: that are legally restricted to expenditure for specific purposes. Under NCGA Statement 1, the use of Special Revenue Funds is required only when legally mandated.

SPECIFIC OWNERSHIP TAX - An annual tax imposed upon each taxable item of certain classified personal property, such as motor vehicles, which tax is computed in accordance with state schedules applicable to each sale of personal property.

SUPPLEMENTAL BUDGET - Where money for a specific purpose from other than ad valorem taxes subsequently (following adoption of the budget) becomes available to meet a contingency, a supplemental budget for expenditures not to exceed the amount of said money may be adopted and appropriation of said money made therefrom.

SUPPLIES AND MATERIALS - Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

TABOR – On November 3, 1992 the voters of Colorado passed an amendment to the Colorado constitution named the “Taxpayer Bill of Rights” or TABOR. The purpose of the amendment was to place limitation on the growth of all government spending. In its simplest form TABOR limits spending growth equal to inflation in the prior year plus annual local growth. Inflation is defined as the percentage change in the Denver-Boulder Consumer Price Index. For school districts, local growth is defined as the change in school enrollments.

TAX ANTICIPATION NOTE - Notes issued in anticipation of collection of taxes, usually 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.

List of Commonly Used Acronyms at School District 11

ABE	Adult Basic Education
ACE	Alternative Cooperative Education
ACO	Administrative Contracting Officer
ACT	American College Testing
AD	Athletic Director
ADA	Americans with Disabilities Act
ADD	Attention Deficit 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
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)
ARRA	American Recovery and Reinvestment Act
ASBO	Association of School Business Officials
ASCA	American School Counselors Association
ASCENT	Accelerating Students through Concurrent Enrollment
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
BIA	Business Incentive Agreement
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 (formerly OSCR)
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
DSLCL	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
EASy	Educational Achievement System
E & O	Errors and Omissions (insurance)
ECOT	Emergency Crisis Operations Team
EDSS	Educational Data Support Services (formerly AERO, see archive list)
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
ESL	English as a Second Language
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)
GOF	General Operating Fund
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
ICAP	Individual Career and Academic Plan
ICSS	Instruction, Curriculum and Student Services
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	IDEA Oral Language Proficiency Test
IT	Information and Technology
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
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
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 (or Officer)
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
PPOR	Per Pupil Operating Revenue
PPR	Per Pupil Revenue
PRC	Professional Resource Center
PSEO	Post-Secondary Enrollment Options
PSS	Personnel Support Services
PYIB	Primary Years International Baccalaureate program
Q	Aequitas 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	Scholastic Aptitude Test, then the Scholastic Assessment Test, 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)
SIRSI	This is not an acronym but the actual name of the library system program
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	STAndards-based Measures in Proficiency (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	T Axpayers B ill O f R ights
TAC	Transportation Advisory Committee
TAP	System for T eacher and S tudent 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)
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
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
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)
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)
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