



# School Accountability Committee

## Budget Training

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**"A budget's impact is counted in dollars, but measured in student achievement."**

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September 1, 2021

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

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



# SAC Budget Training

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### Beginning with the Basics

School districts are governmental entities. As a governmental entity, there are specific rules a school district must follow for its financial processing. The first thing to know is that Governmental Accounting is also Fund Accounting. That means the state has identified different funds to handle different transactions. You can think of the different funds as separate entities held together by the appropriation resolution District 11 is required to adopt each year.

The Colorado Department of Education (CDE), in conjunction with the state's school districts, developed a chart of accounts that is used by all the districts. The chart of accounts was developed to have a consistent data format from all districts. There are about 10,000 active account strings across District 11.

### Budget Development

Budgets are built each spring for the following year. The base budget for each school is developed from the individual school's projected enrollment for the upcoming year. Before each school allocates its individual budget, the following modification steps may occur. The school's principal is the primary budget manager at each school. Included in this package are the budget development calendar, which gives the steps and timing for budget development, and school budget allocation forms.

#### Mid-year Modifications

This budget amendment is optional. It may or may not be allowed depending on factors such as state funding or the status of the prior year's ending fund balance. If it is determined that these modifications can be done, the cabinet and executive directors will contact their people to see what the needs are. This usually happens in October. Mid-year modifications should be non-recurring expenses since the funds are usually non-recurring. Budget modifications are typically processed through the school's executive director.

When the cabinet approves the modifications, the Budget Office will include them and adjust the budget at mid-year. Mid-year budget modifications are also reviewed by the District Accountability Committee's (DAC) budget subcommittee. This subcommittee then sends its recommendations to the DAC who will present to the Board of Education regarding approval of the requests. The Board must then approve the modified budget for the year. The modified budget is approved and implemented by the end of January. The majority of mid-year budget modifications are approved for implementation in the current budget year only.

#### Budget Modifications

After the mid-year budget the next process is budget modifications for the upcoming year. Again depending on outside factors and the fiscal health of the District there could be years when it isn't possible to open up the process to include modifications. However, this process is the chance to adjust a program's base budget for the upcoming fiscal year and possibly beyond. Please note that although the modification is done before the new budget, it isn't approved by the Board until they approve the entire proposed budget. Because of this timing of the approval, the budget template received in the spring does not include any upcoming modifications. If a modification is approved for your program or school, it is added to the budget in the final adopted book. These proposed modifications also go through the school's executive director to the Superintendent's cabinet and then through the DAC Budget Subcommittee review and recommendation process as stated in the mid-year modifications process.

### School and Student Activity Accounts

The Pupil Activity Fund, also called School and Student Activity Account (SSA) is a fiduciary fund. This is a liability fund, not a budgeted fund, which is why SSA accounts are not on the schools' allocation sheets. Money comes from students, parents and outside entities through fund raisers, clubs, specialty trips, donations, and other pupil activities. As a liability fund, the accounts used are considered payable accounts, not expenditure accounts.

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

#### Fall 2021

- **October 1** Budget Modification Requests for the FY21/22 Mid-Year Budget sent to budget managers
- **October 22** Budget Modification Requests for the FY21/22 Mid-Year Budget due to Budget Office
- **November 4** Mid-Year Budget Modifications package due for Exec. Cabinet & Pos. Control Comm. review
- **November 9** Mid-Year Budget Modification package due to the DACBC for review
- **December 7** DACBC Votes on Mid-Year Budget Modification package
- **December 8** Board certifies mill levy for property tax collection in calendar year 2022
- **December** District-wide pupil projections due from the Enrollment Office

#### Budget Development Process

##### Winter 2022

- **January 3** Budget Modification Requests for the FY22/23 Budget sent to budget managers
- **January 12** Board Non-Action on Mid-Year Budget Modifications to the FY21/22 Adopted Budget
- **January 19** Board Work Session on Mid-Year Budget Modifications to the FY21/22 Adopted Budget (if needed)
- **January 21** Budget Modification Requests for the FY22/23 Budget due to Budget Office
- **January 26** Board Action on Mid-Year Budget Modifications to the FY21/22 Adopted Budget
- **February 1** Revised school pupil projections due
- **February 3** FY 22/23 Budget Modifications due for Exec. Cabinet & Pos. Control Comm. review
- **February 8** FY 22/23 Budget Modifications and Preliminary Budget Development Assumptions due for review to DACBC
- **February 15** Per-Pupil Allocation Budgets due to school Principals
- **February 22** DACBC votes on FY 22/23 Budget Modifications and Preliminary Budget Development Assumptions
- **March 2** Base Budget Allocation sheets due to department budget managers

#### Board Deliberations

##### Spring 2022

- **March** Human Resources Department issues school staffing allocation letters to schools
- **March 16** Board Non-Action on Preliminary Budget Development Assumptions with FY 22/23 Budget Modifications
- **April 1** Schools return Per-Pupil Allocation Budgets to Budget and Planning Office
- **April 1** June Modifications requests sent to Division Heads (if needed)
- **April 6** Board Worksession on Preliminary Budget with FY 22/23 Budget Modifications (if needed)
- **April 8** Departments return Base Budget Allocation sheets to Budget and Planning Office
- **April 13** Board Action on Preliminary Budget Development Assumptions/ Budget Modifications with DACBC
- **April 15** Any June Modifications to the FY22/23 Budget are due to Budget Office
- **April 21** June Budget Modifications package due for Exec. Cabinet & Pos. Control Comm. review
- **April 26** June Budget Modification package due to the DACBC for review
- **May** Last day of State Legislative Session
- **May 10** DACBC votes on June Budget Modification package
- **May 22** Publish notice to the public that the Proposed Budget is available for review per C.R.S. 22-44-109(1)
- **May 25** Projected delivery of Proposed Budget to the Board of Education (delivery no later than May 31) C.R.S. 22-44-108(1)(c)
- **May 25** Board Non-action and Public Hearing for FY22/23 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 1** Board Budget Work Session and DACBC Annual Report Presentation
- **June 8** Board Action for Adoption of FY 22/23 Budget and all Resolutions C.R.S. 22-44-105(5) and C.R.S. 22-44-105(1)(d.5)
- **June 9** Proposed Budget Posted to Financial Transparency Webpage

July 1, 2022 Post Uniform Budget Summary to district's website for FY22/23 C.R.S. 22-44-105(5) and C.R.S. 22-44-105(1) (d.5)

Tentatively in August the Adopted Budget Book will be posted to the Financial Transparency Webpage

**SCHOOL**

**ALLOCATIONS**

**for**

**INSTRUCTIONAL**

**and**

**NON-INSTRUCTIONAL**

**USES**

**Colorado Springs School District 11**  
**GENERAL FUND (Excludes Preschool & Risk Management Funds)**  
**Detail Schedule of Expenditures, Transfers, and Reserves by Program**  
**FY 2021-22 Proposed Budget**

Program Name	Number	Actual		Budget		
		2018-19 Actual	2019-20 Actual	2020-21 Mid-Year	Difference	2021-22 Proposed
INSTRUCTIONAL SERVICES						
General Education	00100-00300	102,684,627	96,131,060	102,771,859	13,459,020	116,230,879
Intramural Activities	002IA	78,307	59,183	86,542	-	86,542
Montessori Preschool	00400	222,541	207,277	167,581	32,084	199,665
Post Secondary	00500	787,895	805,702	649,234	508,065	1,157,299
Gifted and Talented	00700	3,387,106	3,384,891	3,564,485	170,545	3,735,030
International Baccalaureate	007IB	100,439	80,446	145,511	-	145,511
General Instructional Media	00800	113,536	113,906	132,418	-	132,418
Achieve On-Line	009AC	1,316,332	1,357,193	1,311,230	109,768	1,420,998
Alternative Programs	009AL	2,930,431	2,547,128	2,778,621	685,773	3,464,394
AVID Program	009AV	422,778	435,128	279,388	193,140	472,528
Instructional Staff Stipends	009CA	1,712,450	1,721,992	1,910,635	-	1,910,635
Committed Youth/Detention Center	009CY/DC	63,182	66,932	131,000	-	131,000
Digital School	009DS	470,045	489,783	480,848	124,992	605,840
Early College High School	009EC	971,001	926,668	1,189,226	(109,572)	1,079,654
English Language Learners	009ES	4,411,710	4,212,517	3,853,194	436,047	4,289,241
Expelled Students	009EX	184,262	279,263	308,042	31,520	339,562
MESA	009ME	8,602	6,423	500	-	500
Student Conferences, Clubs & Activities	009SC	81,048	57,821	68,279	-	68,279
Summer Literacy	009SL	12,449	-	84,000	-	84,000
Summer School	009SS	33,049	-	20,930	-	20,930
Production Printing Fund	009TP	1,017,098	746,602	978,748	146,169	1,124,917
Teachers' Post Employment Benefits	009TR	1,382,422	770,754	4,949,114	(1,500,000)	3,449,114
Career & Technical Education	009VE	605,520	569,043	692,690	33,850	726,540
Literacy	05110	2,811,988	2,697,886	2,545,988	325,090	2,871,078
Junior ROTC	08910	681,789	704,044	742,170	103,905	846,075
Challenger Learning Center	13450	84,950	70,625	83,000	-	83,000
Special Education (includes Pre-school)	17000 & 17910	18,433,153	18,909,968	19,879,588	2,377,061	22,256,649
Work Study	17050	14,486	18,463	27,968	-	27,968
Speech Pathologists	17710	2,393,066	2,775,073	3,093,399	872,927	3,966,326
Transition Program	17990	366,986	460,844	427,085	42,338	469,423
Athletics	18000	1,956,122	1,903,709	2,456,300	(183,969)	2,272,331
TOTAL INSTRUCTIONAL SERVICES		149,739,370	142,510,324	155,809,573	17,858,753	173,668,326
STUDENT SUPPORT						
Pupil Services						
Interpretation Services	21001	-	-	-	48,000	48,000
Attendance Services	21110	449,009	318,140	504,229	(101,645)	402,584
Social Work Services	21130	1,739,873	1,772,350	2,098,504	(149,202)	1,949,302
Pupil Auditing Services	21140	196,641	262,497	241,926	200,264	442,190
Archives/Records Management	21150	260,281	267,111	261,092	33,517	294,609
Dropout Prevention Services	21180	606,320	471,747	449,213	54,176	503,389
Community Liaisons	21190	485,615	466,386	484,506	27,203	511,709
Counseling Services	21220	6,833,761	7,336,156	7,470,557	2,183,762	9,654,319
Pupil Scheduling Services	21260	257,714	259,127	251,915	31,859	283,774
Nursing Services	21340	919,422	1,030,233	1,089,129	226,368	1,315,497
Medicaid	21390	990,054	2,498	-	-	-
Psychological Services	21400	1,315,144	1,845,049	1,905,143	171,693	2,076,836
Audiology Services	21500	217,733	186,832	175,846	36,718	212,564
Occupational & Physical Therapists	21600	673,696	637,018	646,919	166,867	813,786
Behavior Intervention Specialists	21700	291,449	306,569	310,391	76,639	387,030
Before and After School Programs	21910	-	110,470	280,000	(18,726)	261,274
Total Pupil Services		15,236,712	15,272,183	16,169,370	2,987,493	19,156,863

**Colorado Springs School District 11**  
**SCHOOL INSTRUCTIONAL ALLOCATIONS**  
**PROPOSED FY2021-2022 BUDGET**

School	Loc #	Projected Count	Instructional Accounts					
			Standard Allocation		Nova Net <b>050000</b>	Student Travel <b>058000</b>	Total	
			Amount to Allocate	Amount per Location			Amount by Location	Per Pupil Allocation
Adams Elementary	101	378.0	105.00	39,691	-	-	39,691	105.0
Audubon Elementary	102	258.0	105.00	27,091	-	-	27,091	105.0
Bristol Elementary	104	221.0	105.00	23,206	-	-	23,206	105.0
Buena Vista Montessori	105	169.0	105.00	17,746	-	-	17,746	105.0
Carver Elementary	106	239.0	105.00	25,096	-	-	25,096	105.0
Chipeta Elementary	109	409.0	105.00	42,946	-	-	42,946	105.0
Columbia Elementary	107	252.0	105.00	26,461	-	-	26,461	105.0
Edison Elementary	108	271.0	105.00	28,456	-	-	28,456	105.0
Freedom Elementary	143	341.0	105.00	35,806	-	-	35,806	105.0
Fremont Elementary	110	377.0	105.00	39,586	-	-	39,586	105.0
Grant Elementary	111	412.0	105.00	43,261	-	-	43,261	105.0
Henry Elementary	112	274.0	105.00	28,771	-	-	28,771	105.0
Howbert Elementary	113	235.0	105.00	24,676	-	-	24,676	105.0
Jackson Elementary	116	339.0	105.00	35,596	-	-	35,596	105.0
Keller Elementary	118	349.0	105.00	36,646	-	-	36,646	105.0
King Elementary	119	287.0	105.00	30,136	-	-	30,136	105.0
Madison Elementary	123	275.0	105.00	28,876	-	-	28,876	105.0
Martinez Elementary	122	378.0	105.00	39,691	-	-	39,691	105.0
McAuliffe Elementary	142	462.0	105.00	48,511	-	-	48,511	105.0
Midland Elementary	124	154.0	105.00	16,171	-	-	16,171	105.0
Monroe Elementary	125	351.0	105.00	36,856	-	-	36,856	105.0
Queen Palmer Elem.	126	205.0	105.00	21,526	-	-	21,526	105.0
Penrose Elementary	127	326.0	105.00	34,231	-	-	34,231	105.0
Rogers Elementary	129	378.0	105.00	39,691	-	-	39,691	105.0
Rudy Elementary	131	304.0	105.00	31,921	-	-	31,921	105.0
Scott Elementary	140	516.0	105.00	54,181	-	-	54,181	105.0
Steele Elementary	132	273.0	105.00	28,666	-	-	28,666	105.0
Stratton Elementary	133	265.0	105.00	27,826	-	-	27,826	105.0
Taylor Elementary	134	174.0	105.00	18,271	-	-	18,271	105.0
Trailblazer Elementary	139	247.0	105.00	25,936	-	-	25,936	105.0
Twain Elementary	135	329.0	105.00	34,546	-	-	34,546	105.0
West Elementary	148	184.0	105.00	19,321	-	-	19,321	105.0
Wilson Elementary	138	342.0	105.00	35,911	-	-	35,911	105.0
<b>Total Elementary</b>		<b>9,974.0</b>		<b>1,047,303</b>	<b>-</b>	<b>-</b>	<b>1,047,303.0</b>	

**Colorado Springs School District 11**  
**SCHOOL INSTRUCTIONAL ALLOCATIONS**  
**PROPOSED FY2021-2022 BUDGET**

			Instructional Accounts					
			Standard Allocation				Total	
School	Loc #	Projected Count	Amount to Allocate	Amount per Location	Nova Net 050000	Student Travel 058000	Amount by Location	Per Pupil Allocation
Galileo Math & Science	250	435.0	112.00	48,721	-	-	48,721	112.0
Swigert Aerospace	251	526.0	112.00	58,913	-	-	58,913	112.0
Holmes Middle	242	563.0	112.00	63,057	-	-	63,057	112.0
Jenkins Middle	249	830.0	112.00	92,961	-	-	92,961	112.0
Mann Middle	244	388.0	112.00	43,457	-	-	43,457	112.0
North Middle	245	586.0	112.00	65,633	-	-	65,633	112.0
Russell Middle	246	557.0	112.00	62,385	-	-	62,385	112.0
Sabin Middle	247	680.0	112.00	76,161	-	-	76,161	112.0
West Middle	248	246.0	112.00	27,553	-	-	27,553	112.0
<b>Total Middle School</b>		<b>4,811.0</b>		<b>538,841</b>	<b>-</b>	<b>-</b>	<b>538,841</b>	
Coronado High	350	1,367.0	121.00	165,408	8,460	5,000	178,868	130.8
Doherty High	351	1,810.0	121.00	219,011	8,460	5,000	232,471	128.4
Mitchell High	352	1,024.0	121.00	123,905	8,460	5,000	137,365	134.1
Palmer High	353	1,485.0	121.00	179,686	8,460	5,000	193,146	130.1
<b>Total High School</b>		<b>5,686.0</b>		<b>688,010</b>	<b>33,840</b>	<b>20,000</b>	<b>741,850</b>	
Bijou	470	125.0	121.00	15,126	-	-	15,126	121.0
Tesla	475	250.0	121.00	30,251	-	-	30,251	121.0
Odyssey Early College	454	330.0	121.00	39,931	-	-	39,931	121.0
<b>Total Alternative Prog.</b>		<b>1,145.0</b>		<b>85,308</b>	<b>-</b>	<b>-</b>	<b>85,308</b>	
<b>Total All Instructional Accounts</b>				<b>\$2,359,462</b>	<b>\$33,840</b>	<b>\$20,000</b>	<b>\$2,413,302</b>	

Note: The pupil count does not include charter school students.

The initial allocation to schools is 90 percent of the "Total Amount by Location." The remainder will be distributed when the actual pupil counts are known and certified to the Colorado Department of Education in November 2021.

**Colorado Springs School District 11**  
**SCHOOL NON-INSTRUCTIONAL ALLOCATIONS**  
**PROPOSED FY2021-2022 BUDGET**

				<b>Non-Instructional</b>							
				<b>Office Accounts</b>							
School	Loc #	Projected Count	Amount to Allocate	Office Allocation	Lunchroom Aides <b>012050</b>	Teacher Extra-Duty <b>015020</b>	Additional Clerical <b>015050</b>	Related Benefits <b>020020/50</b>	Graduation Supplies <b>061700</b>	Mileage Allocation <b>058300</b>	Total Office Accounts
Adams Elementary	101	378.0	25.60	9,676	3,625	250	-	866	-	194	14,611
Audubon Elementary	102	258.0	25.60	6,604	3,625	250	-	866	-	194	11,539
Bristol Elementary	104	221.0	25.60	5,657	3,625	250	-	866	-	194	10,592
Buena Vista Montessori	105	169.0	25.60	4,326	3,625	250	-	866	-	194	9,261
Carver Elementary	106	239.0	25.60	6,118	3,625	250	-	866	-	194	11,053
Chipeta Elementary	109	409.0	25.60	10,470	3,625	250	-	866	-	194	15,405
Columbia Elementary	107	252.0	25.60	6,451	3,625	250	-	866	-	194	11,386
Edison Elementary	108	271.0	25.60	6,937	3,625	250	-	866	-	194	11,872
Freedom Elementary	143	341.0	25.60	8,729	3,625	250	-	866	-	194	13,664
Fremont Elementary	110	377.0	25.60	9,651	3,625	250	-	866	-	194	14,586
Grant Elementary	111	412.0	25.60	10,547	3,625	250	-	866	-	194	15,482
Henry Elementary	112	274.0	25.60	7,014	3,625	250	-	866	-	194	11,949
Howbert Elementary	113	235.0	25.60	6,016	3,625	250	-	866	-	194	10,951
Jackson Elementary	116	339.0	25.60	8,678	3,625	250	-	866	-	194	13,613
Keller Elementary	118	349.0	25.60	8,934	3,625	250	-	866	-	194	13,869
King Elementary	119	287.0	25.60	7,347	3,625	250	-	866	-	194	12,282
Madison Elementary	123	275.0	25.60	7,040	3,625	250	-	866	-	194	11,975
Martinez Elementary	122	378.0	25.60	9,676	3,625	250	-	866	-	194	14,611
McAuliffe Elementary	142	462.0	25.60	11,827	3,625	250	-	866	-	194	16,762
Midland Elementary	124	154.0	25.60	3,942	3,625	250	-	866	-	194	8,877
Monroe Elementary	125	351.0	25.60	8,985	3,625	250	-	866	-	194	13,920
Queen Palmer Elem.	126	205.0	25.60	5,248	3,625	250	-	866	-	194	10,183
Penrose Elementary	127	326.0	25.60	8,345	3,625	250	-	866	-	194	13,280
Rogers Elementary	129	378.0	25.60	9,676	3,625	250	-	866	-	194	14,611
Rudy Elementary	131	304.0	25.60	7,782	3,625	250	-	866	-	194	12,717
Scott Elementary	140	516.0	25.60	13,209	3,625	250	-	866	-	194	18,144
Steele Elementary	132	273.0	25.60	6,988	3,625	250	-	866	-	194	11,923
Stratton Elementary	133	265.0	25.60	6,784	3,625	250	-	866	-	194	11,719
Taylor Elementary	134	174.0	25.60	4,454	3,625	250	-	866	-	194	9,389
Trailblazer Elementary	139	247.0	25.60	6,323	3,625	250	-	866	-	194	11,258
Twain Elementary	135	329.0	25.60	8,422	3,625	250	-	866	-	194	13,357
West Elementary	148	184.0	25.60	4,710	3,625	250	-	866	-	194	9,645
Wilson Elementary	138	342.0	25.60	8,755	3,625	250	-	866	-	194	13,690
<b>Total Elementary</b>		<b>9,974.0</b>		<b>255,321</b>	<b>119,625</b>	<b>8,250</b>	<b>-</b>	<b>28,578</b>	<b>-</b>	<b>6,402</b>	<b>418,176</b>

**Colorado Springs School District 11**  
**SCHOOL NON-INSTRUCTIONAL ALLOCATIONS**  
**PROPOSED FY2021-2022 BUDGET**

				<b>Non-Instructional</b>							
				<b>Office Accounts</b>							
School	Loc #	Projected Count	Amount to Allocate	Office Allocation	Lunchroom Aides <b>012050</b>	Teacher Extra-Duty <b>015020</b>	Additional Clerical <b>015050</b>	Related Benefits <b>020020/50</b>	Graduation Supplies <b>061700</b>	Mileage Allocation <b>058300</b>	Total Office Accounts
Galileo Math and Science	250	435.0	27.40	11,919	-	5,300	2,300	1,699	-	103	21,321
Swigert Aerospace	251	526.0	27.40	14,412	-	5,300	2,300	1,699	-	103	23,814
Holmes Middle	242	563.0	27.40	15,426	-	5,300	2,300	1,699	-	103	24,828
Jenkins Middle	249	830.0	27.40	22,742	-	5,300	2,300	1,699	-	103	32,144
Mann Middle	244	388.0	27.40	10,631	-	5,300	2,300	1,699	-	103	20,033
North Middle	245	586.0	27.40	16,056	-	5,300	2,300	1,699	-	103	25,458
Russell Middle	246	557.0	27.40	15,261	-	5,300	2,300	1,699	-	103	24,663
Sabin Middle	247	680.0	27.40	18,632	-	5,300	2,300	1,699	-	103	28,034
West Middle	248	246.0	27.40	6,740	-	5,300	2,300	1,699	-	103	16,142
<b>Total Middle School</b>		<b>4,811.0</b>		<b>131,819</b>	<b>-</b>	<b>47,700</b>	<b>20,700</b>	<b>15,291</b>	<b>-</b>	<b>927</b>	<b>216,437</b>
Coronado High	350	1,367.0	29.20	39,916	-	14,100	1,345	3,452	2,500	103	61,416
Doherty High	351	1,810.0	29.20	52,852	-	14,100	1,345	3,452	2,500	103	74,352
Mitchell High	352	1,024.0	29.20	29,900	-	14,100	1,345	3,452	2,500	103	51,400
Palmer High	353	1,485.0	29.20	43,362	-	14,100	1,345	3,452	2,500	103	64,862
<b>Total High School</b>		<b>5,686.0</b>		<b>166,030</b>	<b>-</b>	<b>56,400</b>	<b>5,380</b>	<b>13,808</b>	<b>10,000</b>	<b>412</b>	<b>252,030</b>
Bijou School	470	125.0	29.20	3,650	-	5,100	1,345	1,441	500	103	12,139
Odyssey ECCO	454	330.0	29.20	9,636	-	5,100	1,345	1,441	500	103	18,125
Tesla	475	250.0	29.20	7,300	-	5,100	1,345	1,441	500	103	15,789
<b>Total Alternative Programs</b>		<b>1,145.0</b>		<b>20,586</b>	<b>-</b>	<b>15,300</b>	<b>4,035</b>	<b>4,323</b>	<b>1,500</b>	<b>309</b>	<b>46,053</b>
<b>Total All Non-Instructional Accounts</b>											
				<b>\$573,756</b>	<b>\$119,625</b>	<b>\$127,650</b>	<b>\$30,115</b>	<b>\$62,000</b>	<b>\$11,500</b>	<b>\$8,050</b>	<b>\$932,696</b>

Note: The pupil count does not include charter school students.

The initial allocation to schools is 90 percent of the "Total Amount by Location." The remainder will be distributed when the actual pupil counts are known and certified to the Colorado Department of Education in November 2021.

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.

## **STAFFING INFORMATION**

The following outlines the FY 21/22 recommended staffing formulas used to place staff into schools.

### **Elementary**

Classroom Teachers	Pupil to teacher ratio is the average class size to 1.0: All grades – 25:1 ratio
Support Teachers (Art, Music, P.E.)	0 – 199 = 2.0 FTE 200 – 299 = 2.5 FTE 300 + = 3.0 FTE
Counselors	1.0 FTE per school (33 FTE phased in 2018-19 through 2022-23) <b>MLO Total:</b> 6.0 FTE in 18-19, 19-20, 20-21. Additional 6.0 FTE in 21-22
Teacher Learning Coaches (TLC)	.5 FTE per small school (less than 250 students) 1.0 FTE per school over 250 students
Library Tech. Educators (LTE)	1.0 FTE per school.
Principals	1.0 FTE per school
Assistant Principals	450 - 524 students – 0 FTE to .5 FTE* per school 525 - 624 students - .5 FTE to 1.0 FTE* per school 625+ students – 1.0 FTE per school
Support Staff (office/clerical)	0 - 550 students – 16 hours per day per school (2.0 FTE) >550 students – 20 hours per day per school (2.5 FTE)
Support Staff (classroom)	Kindergarten – average <28 students/class – 4-hour aide per day per class Kindergarten – average >28 students/class – additional 2 hours' day aide time Grades 1 and 2 – average >28 students/class – 4-hour aide per day per class Grades 3, 4, 5 – average >30 students/class – 4-hour aide per day per class
Library Tech. Technicians (LTT)	The position of LTT is no longer a school-based position. The new model will provide a centrally-based Support Technician team providing library technology support for all schools.
Custodial Staff	1.0 FTE Building Manager 1.0 – 2.5 FTE Building Technicians
Special Education	Assigned by the Special Education Department (see guidelines on last page)

### **Middle Schools**

Classroom Teachers	Projected student enrollment of the school times the number of hours in a student's day divided by the number of hours teachers teach in a day divided by 30.0. Enrollment x 6.35 / 4.6 / 30
Counselors	2.0 FTE per school plus .5 with an enrollment of 1,000 students or more. Student Personnel Coordinators are counted as part of the counseling ratio. Additional 1.0 FTE per school to be phased in 2018-19 through 2022-23 with a total of 6.0 FTE phased in for 2018-19.
Library Tech Educators (LTE)	1.0 FTE per school
Principals	1.0 FTE per school
Assistant Principals	2.0 FTE per school
Support Staff (office & classroom)	40 – 48 hours per school (5.0 – 6.0 FTE)  The position of LTT is no longer a school-based position. The new model will provide a centrally-based Support Technician providing library technology support for all schools.
Campus Supervisors	16 hours per day per school (2.0 FTE) (1.0 FTE for West MS)

Custodial Staff	1.0 FTE Building Manager 1.0 FTE Assistant Building Manager 1.0 – 3.5 FTE Building Technician
Special Education	Assigned by the Special Education Department (see guidelines on last page)
Conversion Factor:	A department head or principal is allowed to convert two ESP positions to one teacher position. Likewise, the department head may convert one teacher position into two ESP positions. Conversions of executive/professional positions are based on salary. This means the salary of the eliminated position must be equal to or greater than the salary of the new position. A form for all conversions must be submitted to be approved by the Human Resources Department. Each conversion is valid through June 30 of the fiscal year the application is made. If the department head or principal wishes to continue the conversion into the next fiscal year, a new application must be submitted and approved.

## **High Schools**

Classroom Teachers	Projected student enrollment of the school times the number of hours in a student's day divided by the number of hours' teachers teach in a day divided by 33.5. Enrollment x 6.2 / 4.6 / 33.5
Counselors	1.0 FTE per school to be phased in 2018-19 through 2022-23 with a total of 3 FTE phased in for 2018-19. Add 1.0 FTE per 375 students.
Library Tech. Educators (LTE)	2.0 FTE per school
Principals	1.0 FTE per school
Assistant Principals	2.0 FTE per school up to 1,600 students and 3.0 FTE per school with over 1,600 students
Athletic Directors	1.0 FTE per school
Dropout Counselors	1.0 FTE per school
Support Staff (office / business / classroom)	1,100 - 1,600 students – 120 hours per day per school (15.0 FTE) 1,601 - 1,800 students – 128 hours per day per school (16.0 FTE) 1,801+ students – 136 hours per day per school (17.0 FTE) + 4 hours/day added business support
Library Tech. Technicians (LTT)	The position of LTT is no longer a school based position. The new model will provide a centrally-based Support Technician team providing library technology support for all schools.
Campus Supervisors	48 hours per day (6.0 FTE) for ≤ 1,800 students
Custodial Staff	1.0 FTE Building Manager 1.0 FTE Assistant Building Manager 1.0 Building Mechanic 6.5 – 9.0 FTE Building Technician
Special Education	Assigned by the Special Education Department (see guidelines on last page)

## **Alternative Education**

Classroom Teachers	Achieve / Digital – 13.5 FTE / 5 FTE Bijou School – 7.5 FTE Career Pathways – 7 FTE Odyssey Early College and Career Options – 11 FTE Roy J. Wasson Academic Campus – program based Tesla Educational Opportunity School – 13.5 FTE
Counselors	1.0 FTE each for Achieve Online, Bijou, Digital, Odyssey, and 2.0 FTE for Tesla.
Library Tech Educators (LTE)	1.0 FTE at Roy J. Wasson Academic Campus
Executive Director	Roy J. Wasson Academic Campus – 1.0 FTE

Principals	Achieve Online / Digital School – 1.0 FTE Bijou School – 1.0 FTE Odyssey Early College and Career Options – 1.0 FTE Tesla Educational Opportunity School – 1.0 FTE
Assistant Principals	Achieve Online / Digital School – 1.0 FTE Tesla Educational Opportunity School – 1.0 FTE
Support Staff	21.7 FTE – Across Alternative Sites Achieve/Digital – 5.0 FTE Adult Ed – 1.0 FTE Bijou – 2.0 FTE Career Pathways – 2.0 FTE Odyssey Early College and Career Options – 3.2 FTE TESLA – 3.0 FTE Voc. Ed – 2.0 FTE RJWAC – 3.5 FTE
Library Tech Technicians (LTT)	The position of LTT is no longer a school-based position. The new model will provide a centrally-based Support Technician team providing library technology support for all schools.
Campus Supervisors	5.0 FTE - 6.0 FTE for Roy J. Wasson Academic Campus (1.0 FTE for Lead Campus Supervisor)
MasterGroup Leader	6.0 FTE for Roy J. Wasson Academic Campus (1.0 FTE for Family Center Lead)
Custodial Staff	1.0 Building Manager 1.0 Night Building Manager 1.0 Building Mechanic 9.0 FTE Building Technicians
Special Education	Assigned by the Special Education Department (see guidelines on last page)

\*A table of weighted factors that assesses the student population determines the number of FTE allocated to the site.

## **Special Education Staffing Allocation Procedures**

### **Allocation guidelines for consistent implementation by the Special Education Department:**

In most years, annual staff allocation decisions (increases and decreases in certified staff or paraprofessional support) will be made so that allocation can be developed and delivered to principals by April 1.

Changes in staffing patterns for the following school year (conversions from one category to another) will be routinely made by April 15. This will give principals sufficient time after they are notified of their annual staff allocation to make appropriate changes. Conversions will be considered only by special request through the Executive Director of Student Support Services. When a request from a school to convert paraprofessional time to certified time is approved, it is expected that a school will not be allocated additional aide support in the future. This assumes that the building, in making the request for a conversion, has considered the needs of its students and has decided that students will be better served through the requested change.

The allocation of special education staff will be determined using the following three factors:

- Special education resource teachers will be allocated based on the average number of service minutes documented in the IEPs of students enrolled at each school.
- Special Education paraprofessional support will be allocated based on the average number of identified special education students enrolled at each school.
- Additional support will be allocated based on a “mobility factor” which is determined using the number of students who move into a school each year. The support allocated through the “mobility factor” can be used to increase certified support or paraprofessional support, as determined by the administrative team at each school.

Additional special education staff may be allocated (beyond the “base staff” allocated through the formula) based on the impact specific students with significant support needs have on the school site’s ability to provide the required specialized instruction of students with disabilities. The attached rubric will be used to determine the level of impact each student with significant needs will have upon the resources of a school site. Additional support will be allocated to a building only after a thorough review of utilization patterns of existing resources is conducted. This review will include a complete analysis of the schedules of all special education staff. Increasing the special education staff allocation will be decided on a case-by-case basis with final approval coming from the Executive Director of Student Support Services.

Each school site will use the special education staff allocated to the site to assure a full continuum of special education services is available to meet the needs of all students in the school attendance area.

Personnel requisition forms for new special education positions should be initiated by the principals, sent to the Special Education Office to be signed by the Executive Director of Student Support Services and the budget manager. The special education business manager will then assign the correct account number. Human Resources will not process any personnel requisition forms without appropriate authorization.

Personnel requisition forms required for filling current positions (those previously approved and listed on the allocation letter) should be initiated by the principals and sent to the Special Education Office to be approved. The special education business manager will then assign the correct account number and forward the personnel requisition form to the appropriate person.

A new personnel requisition form needs to be completed for any personnel change (different person filling a position, change in number of hours allocated to a position, etc.) and approved using the process outlined.

Aide positions should be allocated in increments of .5 hours (i.e. - 3.5 hours, 4.0 hours, and 4.5 hours are acceptable; 2.75 hours or 6.25 hours are not acceptable).

Certified FTE should be allocated in increments of .1 FTE (i.e. - .3 FTE = 1 ½ days, .6 FTE = 3 days, .8 FTE = 4 days are acceptable; .75 FTE or .25 FTE are not acceptable).

							Other Specials		Art	PE	Music	Band / Orch										
Sch ID	School Name	Proj Total K- 12	Proj Ct Kdgrtn	Proj Ct 1-12	00100 Kdgrtn	00100 - 15000	00100 - 15000		02000	08300	12000	12000								June Mods	Total	Notes:
101	Adams	378.00	62.00	316.00	2.00	15.00			1.00	1.00	1.00	0.40									20.40	Other Specials - Suzuki music teacher
102	Audubon	258.00	39.00	219.00	2.00	10.00			0.50	1.00	1.00	0.50									15.00	
104	Bristol	221.00	34.00	187.00	1.00	10.20	1.00		0.50	1.00	1.00	0.20									14.90	
																						2.0 Montessori; Other Specials Interventionist .50, Montessori Coordinator TOSA .50
105	B V Montessori	169.00	35.00	134.00	2.00	8.00	2.10		0.90	0.50	0.50	0.40									14.40	Other Specials - 1.0 Interventionist
106	Carver	239.00	45.00	194.00	1.00	11.00			0.50	1.00	1.00	0.45									14.95	
109	Chipeta	409.00	68.00	341.00	3.00	15.00			1.00	1.00	1.00	0.40									21.40	
107	Columbia	252.00	45.00	207.00	2.00	9.00	1.00		1.00	1.00	0.50	0.40									14.90	Other Specials - 1.0 Interventionist
108	Edison	271.00	45.00	226.00	3.00	9.00			1.00	1.00	0.50	0.20									14.70	
143	Freedom	341.00	54.00	287.00	2.00	12.00	0.00		1.00	1.00	1.00	0.45									17.45	
110	Fremont	377.00	58.00	319.00	3.00	11.00			1.00	1.00	1.00	0.45									17.45	
111	Grant	412.00	70.00	342.00	2.00	16.00			1.00	1.00	1.00	0.40									21.40	
112	Henry	274.00	47.00	227.00	2.00	10.00			0.50	1.00	1.00	0.40									14.90	
113	Howbert	235.00	44.00	191.00	2.00	9.00			1.00	1.00	0.50	0.40									13.90	
116	Jackson	339.00	61.00	278.00	2.00	12.00			1.00	1.00	1.00	0.40									17.40	
118	Keller	349.00	62.00	287.00	3.00	13.00			1.00	1.00	1.00	0.45									19.45	
119	King	287.00	53.00	234.00	1.00	11.00			1.00	1.00	1.00	0.40									15.40	
123	Madison	275.00	53.00	222.00	1.00	11.00			1.00	0.50	1.00	0.40									14.90	
122	Martinez	378.00	73.00	305.00	2.00	14.00			1.00	1.00	1.00	0.50									19.50	
142	McAuliffe	462.00	81.00	381.00	4.00	15.00	1.00		1.00	1.00	1.00	0.40									23.40	Other Specials - 1.0 math teacher
124	Midland	154.00	27.00	127.00	1.00	7.00			0.50	1.00	0.50	0.40									10.40	
125	Monroe	351.00	58.00	293.00	2.00	15.00			1.00	1.00	1.00	0.40									20.40	
127	Penrose	326.00	60.00	266.00	3.00	10.00			1.00	1.00	1.00	0.40									16.40	
126	Q Palmer	205.00	40.00	165.00	2.00	8.00			0.50	1.00	1.00	0.40									12.90	Dean at Rogers
129	Rogers	378.00	104.00	274.00	2.00	15.50	1.00		1.00	1.00	1.00	0.40									21.90	
131	Rudy	304.00	59.00	245.00	2.00	10.00			1.00	1.00	1.00	0.40									15.40	
140	Scott	516.00	88.00	428.00	4.00	18.00	1.00		1.00	1.00	1.00	0.50									26.50	Other Specials - 1.0 science teacher
132	Steele	273.00	51.00	222.00	2.00	10.00			0.70	1.00	0.80	0.40									14.90	
133	Stratton	265.00	43.00	222.00	1.00	8.00			1.00	1.00	1.00	0.40									12.40	
134	Taylor	174.00	30.00	144.00	3.00	4.60	0.60		0.50	1.00	0.50	0.40									10.60	
139	Trailblazer	247.00	46.00	201.00	2.00	9.00			1.00	1.00	0.50	0.40									13.90	
135	Twain	329.00	50.00	279.00	3.00	12.00			1.00	1.00	1.00	0.40									18.40	
148	West K-5	184.00	35.00	149.00	1.00	9.00	0.00		1.00	1.00	1.00	0.40									13.40	
138	Wilson	342.00	53.00	289.00	3.00	12.00			1.00	1.00	1.00	0.45									18.45	
	Subtotal	9,974.00	1,773.00	8,201.00	71.00	369.30	7.70	0.00	29.10	32.00	29.30	13.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	551.75	

						Other Specials																	
		Proj Total K-12	Proj Ct Kdgrtn	Proj Ct 1-12		00200 - 15000	00200 - 15000	00300 - 15000												June Mods			
250	Galileo	435.00		435.00		22.60														22.60			
242	Holmes	563.00		563.00		27.00														27.00			
249	Jenkins	830.00		830.00		39.00														39.00			
244	Mann	388.00		388.00		18.20	1.60													19.80			
245	North	586.00		586.00		29.10	2.00													31.10			
246	Russell	557.00		557.00		26.60	3.40													30.00			
247	Sabin	680.00		680.00		31.00														31.00			
251	Swigert	526.00		526.00		26.00														26.00			
248	West	246.00		246.00		11.60														11.60			
	Subtotal	4,811.00		4,811.00		231.10	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	238.10			

Other Specials - STEM 1.6

Other Specials - 2.0 foreign language

Other Specials - 3.4 Performing Arts magnet

Other Specials - STEM 1.6

Other Specials - 2.0 foreign language  
Other Specials - 3.4 Performing Arts magnet

		Proj Total K 12	Proj Ct Kdgrtn	Proj Ct 1-12		Classroom	Deans IBR	Tutor Center IBR	Other Specials								JROTC			June Mods	
						00300- 15000	00300- 15000	00300- 15000	00300- 15000	00300- 15000	00300- 15000	00300- 15000	00300- 15000	00300- 15000	00300- 15000	00300- 15000	08910				
350	Coronado	1,367.00		1,367.00		58.00	1.00	1.00	5.30												65.30
351	Doherty	1,810.00		1,810.00		75.50	1.00	1.00	6.20								3.00				86.70
352	Mitchell	1,024.00		1,024.00		42.50	1.00	1.00	8.60								4.00				57.10
353	Palmer	1,485.00		1,485.00		62.00	1.00	1.00	10.60												74.60
	Subtotal	5,686.00	0.00	5,686.00		238.00	4.00	4.00	30.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	283.70

Other Special include  
3.8 CORE Impact & 1.4  
TOSA Ace Teacher

Other Special include  
6.6 CORE Impact; Ace  
Teacher

Other Specials include  
5.1 CORE Impact, .50  
intervention, 1 AVID, 3  
IB Program; Ace  
Teacher

Ace Teacher

Other Special include 3.8 CORE Impact & 1.4 TOSA Ace Teacher  
Other Special include 6.6 CORE Impact; Ace Teacher

Other Specials include 5.1 CORE Impact, .50 Intervention, 1 AVID, 3 IB Program; Ace Teacher

Subtotal Elementary,  
Middle and High

1,073.55

		Proj Total K 12	Proj Ct Kdgrtn	Proj Ct 1-12		009AC	009AL	Sm Sch IBR Adj 009AL	IBR Sci Grad Add'l 009AL	009DS	009EC	Deans IBR FY17 009EC	AVID 009AV	00901					Sup Alloc	June Mods	
400	RJ Wasson A C						4.00														4.00
462	Achievek12	300.00		300.00		13.50															13.50
470	Bijou	125.00		125.00			8.50		0.50												9.00
440	Career Pathways						7.00														7.00
461	Digital	140.00		140.00						5.50											5.50
454	Odyssey ECCO	330.00		330.00							10.00	1.00	1.00								12.00
464	Spark	400.00		400.00										19.00							19.00
475	Tesla	250.00		250.00			15.50	2.00													17.50
	Subtotal	1,545.00		1,545.00		13.50	35.00	2.00	0.50	5.50	10.00	1.00	1.00	19.00	0.00	0.00	0.00	0.00	0.00	0.00	87.50
Totals		22,016.00	1,773.00	20,243.00	71.00	851.90	53.70	6.00	60.30	37.50	39.30	14.35	1.00	19.00	0.00	0.00	0.00	7.00	0.00	0.00	1,161.00

Date

Principals,

This Excel file is your source for the budget allocation of FYxx-xx instructional and office accounts. Remember this amount is only 90 percent of your projected amount, you will receive the remainder after the October count. When allocating your funds please use the **blue** colored cells in the **FYxx-xx School Allocation** column only.

**Recurring amounts (column 1) are already budgeted and are not part of your per pupil allocation.** Please Note This: If you enter an amount on the line for these items it is an addition to the recurring budgeted amount.

Please do not make entries to any column other than the **FYxx-xx School Allocation** column. After you finish your allocation input to this column the "Not equal" error message (if your allocation is properly entered) will go away.

Please prepare your budget allocation and return to the budget office on or before date.

Thank you for your help and promptness,

520-2011

**XYZ Elementary Budget Worksheet**

XYZ Elementary								(A)	(1)	(2)	(1 + 2)			
Fund	Org	Sub-Class	Program	Program Description	Acct		Account Name	Project	Adopted FY current year	Recurring Amount	FY New Year School Allocation	FY New Year Total Allocation		
<b>Instructional Centrally Funded</b>														
10	xxx	00	009TP	Tutoring Program	012020		Temp Salaries - Teachers	0000	19,269				You are not expected to add funds to Tutoring, Reading Programs, or Rtl on this sheet.	
10	xxx	00	009TP	Tutoring Program	015020		Add'l Salaries - Teachers	0000	0					
10	xxx	00	009TP	Tutoring Program	020020		Empl Bene - Teachers	0000	3,731					
10	xxx	00	05110	Reading Programs	012020		Temp Salaries - Teachers	3206	19,411					
10	xxx	00	05110	Reading Programs	020020		Empl Bene - Teachers	3206	4,436					
10	xxx	00	05110	Reading Programs	055000		Printing	3206	0					
10	xxx	00	05110	Reading Programs	064200		Textbooks/Curr Res	3206	1,420					
10	xxx	00	05110	Reading Programs	073500		Non-Capital Equipment <\$5K ea.	3206	4,250					
10	xxx	00	22111	Rtl	015020		Add Salaries - Teachers	0000	5,000					
10	xxx	00	22111	Rtl	020020		Empl Bene - Teachers	0000	967					
<b>Enrollment Funded</b>														
10	xxx	00	00100	General Elementary Ed	039000		Purchased Prof Services	0000	0			0		
10	xxx	00	00100	General Elementary Ed	043100		Copier Maintenance	0000	1,500			0		
10	xxx	00	00100	General Elementary Ed	051300		Field Trips	0000	500			0		
10	xxx	00	00100	General Elementary Ed	055000		Printing	0000	16,000			0		
10	xxx	00	00100	General Elementary Ed	061000		Instructional Supplies	0000	9,000			0		
10	xxx	00	00100	General Elementary Ed	064200		Textbooks	0000	4,000			0		
10	xxx	00	00100	General Elementary Ed	064300		Library Books/Periodicals	0000	2,500			0		
10	xxx	00	00100	General Elementary Ed	064500		Electronic Media	0000	5,000			0		
10	xxx	00	00100	General Elementary Ed	073500		Non-Capital Equipment <\$5K	0000	639			0		
									97,623	0	0	0		
											This total			
											***Not equal***			
											Must equal			
									<b>FY New Year Allocation</b>		41,029			
<b>Administration Centrally Funded</b>														
10	xxx	00	24110	Office of Principal	012050	**	Lunchroom Aides/Temp Salaries Clerical	0000	2,350	2,350		2,350	You are not expected to add funds to OT Salaries-Clerical or Operations Custodians on this sheet.	
10	xxx	00	24110	Office of Principal	013050		OT Salaries - Clerical	0000	1,596					
10	xxx	00	24110	Office of Principal	015020	**	Teacher Extra Pay	0000	250	250		250		
10	xxx	00	24110	Office of Principal	020050	**	Empl Bene - Clerical	0000	616	307		307		
10	xxx	00	24110	Office of Principal	058300	**	Mileage	0000	194	194		194		
10	xxx	00	26210	Operations Custodians	061000		General Supplies	0000	5,045					
<b>Enrollment Funded</b>														
10	xxx	00	24110	Office of Principal	012020		Temp Salaries - Teachers	0000	1,000			0		
10	xxx	00	24110	Office of Principal	013050		OT Salaries - Clerical	0000	1,000			0		
10	xxx	00	24110	Office of Principal	020020		Empl Bene - Teachers	0000	250			0		
10	xxx	00	24110	Office of Principal	039000		Purchased Prof Services	0000	200			0		
10	xxx	00	24110	Office of Principal	050000		Other Purchased Services	0000	0			0		
10	xxx	00	24110	Office of Principal	055000		Printing	0000	400			0		
10	xxx	00	24110	Office of Principal	058000		Travel & Registration	0000	0			0		
10	xxx	00	24110	Office of Principal	061000		General Supplies	0000	1,891			0		
10	xxx	00	24110	Office of Principal	073500		Non-Capital Equipment <\$5K	0000	325			0		
									15,117	3,101	0	3,101		
<b>**Although these accounts are funded with recurring money, you can add funds to them if you so choose as part of your allocation process.</b>														
											This total			
											***Not equal***			
											Must equal			
<b>(A) Current year adopted budget is the original budget. It doesn't include any carry-over funds from the prior year or any transfers made during the year.</b>									<b>FY New Year Allocation</b>		6,097			

**SCHOOL INSTRUCTIONAL & OFFICE SUPPLIES ALLOCATIONS  
FOR FY New Year Proposed Budget**

INSTRUCTIONAL ACCOUNTS															
School	Student Data				Standard Allocation		Field Trips		Total	Total	School	Office Accounts		Total	
	Loc	Projected	Projected	Projected	Amount	Amount	Amount	Amount	Amount	Amount at		Loc	Amount	Amount	Amount at
	#	Student	Kinder.	Funded	to	per	to	per	per	90.00%		#	to	per	90.00%
		Count	Count	Count	Allocate	Location	Allocate	Location	Location	Allocation			Allocate	Location	Allocation
XYZ Elementary	xxx	571.0	100.0	521.0	84.50	44,025	3.00	1,563	45,588	41,029	XYZ Elementary	xxx	13.00	6,774	6,097

ABC Middle								(A)	(1)	(2)	(1 + 2)		
Fund	Org	Sub-Class	Program	Program Description	Acct	Account Name	Project	Adopted FY Current Year	Recurring Amount	FY New Year School Allocation	FY New year Total Allocation		
Instructional Centrally Funded													
10	xxx	00	0021A	Intramurals	061000	General Supplies	0000	1,575				You are not expected to add funds to Intramurals, Tutoring Program, or CoCurricular Athletics-Sport on this sheet.	
10	xxx	00	0021A	Intramurals	073500	Non-Capital Equipment <\$5K	0000	1,000					
10	xxx	00	009TP	Tutoring Program	012020	Temp Salaries - Teachers	0000	15,080					
10	xxx	00	009TP	Tutoring Program	020020	Empl Bene - Teachers	0000	2,920					
10	xxx	00	18000	CoCurricular Athletics - Sport	061000	General Supplies	0000	3,548					
10	xxx	00	18000	CoCurricular Athletics - Sport	073500	Non-Capital Equipment <\$5K	0000	659					
Enrollment Funded													
10	xxx	00	00200	General Middle School Ed	039000	Purchased Prof Services	0000	0			0		
10	xxx	00	00200	General Middle School Ed	043100	Copier Maintenance	0000	2,000			0		
10	xxx	00	00200	General Middle School Ed	051300	Field Trips	0000	1,000			0		
10	xxx	00	00200	General Middle School Ed	055000	Printing	0000	5,000			0		
10	xxx	00	00200	General Middle School Ed	061000	Instructional Supplies	0000	6,926			0		
10	xxx	00	00200	General Middle School Ed	064200	Textbooks	0000	2,000			0		
10	xxx	00	00200	General Middle School Ed	064300	Library Books/Periodicals	0000	3,000			0		
10	xxx	00	00200	General Middle School Ed	064500	Electronic Media	0000	4,500			0		
10	xxx	00	00200	General Middle School Ed	073500	Non-Capital Equipment <\$5K	0000	7,500			0		
10	xxx	00	00261	Sixth Grade - Team 1	061000	Instructional Supplies	0000	0			0		
10	xxx	00	00262	Sixth Grade - Team 2	061000	Instructional Supplies	0000	0			0		
10	xxx	00	00263	Sixth Grade - Team 3	061000	Instructional Supplies	0000	0			0		
10	xxx	00	00264	Sixth Grade - Team 4	061000	Instructional Supplies	0000	0			0		
10	xxx	00	00271	Seventh Grade - Team 1	061000	Instructional Supplies	0000	0			0		
10	xxx	00	00272	Seventh Grade - Team 2	061000	Instructional Supplies	0000	0			0		
10	xxx	00	00273	Seventh Grade - Team 3	061000	Instructional Supplies	0000	0			0		
10	xxx	00	00281	Eighth Grade - Team 1	061000	Instructional Supplies	0000	0			0		
10	xxx	00	00282	Eighth Grade - Team 2	061000	Instructional Supplies	0000	0			0		
10	xxx	00	00283	Eighth Grade - Team 3	061000	Instructional Supplies	0000	0			0		
10	xxx	00	00700	Gifted & Talented	061000	Instructional Supplies	3150	1,000			0		
10	xxx	00	009ME	Math and Engineering	061000	General Supplies	0000	0			0		
10	xxx	00	02000	Art	061000	Instructional Supplies	0000	4,000			0		
10	xxx	00	05000	English Language Arts	061000	Instructional Supplies	0000	2,000			0		
10	xxx	00	05110	Reading Programs	061000	Instructional Supplies	0000	1,000			0		
10	xxx	00	05600	Dramatic Arts	061000	Instructional Supplies	0000	1,000			0		
10	xxx	00	06000	Foreign Language	061000	Instructional Supplies	0000	500			0		
10	xxx	00	08300	Physical Education	061000	Instructional Supplies	0000	1,500			0		
10	xxx	00	08330	Dance	061000	Instructional Supplies	0000	1,000			0		
10	xxx	00	09100	Home Economics	061000	Instructional Supplies	0000	0			0		
10	xxx	00	10000	Industrial Arts/Tech	061000	Instructional Supplies	0000	3,000			0		
10	xxx	00	11000	Mathematics	061000	Instructional Supplies	0000	1,500			0		
10	xxx	00	12000	Music	061000	Instructional Supplies	0000	0			0		
10	xxx	00	12400	Vocal Music	061000	Instructional Supplies	0000	1,000			0		
10	xxx	00	12500	Instrumental Music	061000	Instructional Supplies	0000	3,000			0		
10	xxx	00	12550	Orchestra	061000	Instructional Supplies	0000	2,000			0		
10	xxx	00	13000	Natural Science	061000	Instructional Supplies	0000	2,000			0		
10	xxx	00	15000	Social Sciences	061000	Instructional Supplies	0000	1,000			0		
10	xxx	00	16000	Tech Ed.	061000	Instructional Supplies	0000	750			0		
10	xxx	00	17000	Special Education	061000	Instructional Supplies	3130	1,000			0		
								83,958		0	0		
										This total			
										***Not equal***			
										Must equal			
								FY New Year Allocation		55,828			

Fund	Org	Sub-Class	Program	Program Description	Acct		Account Name	Project	Adopted FY Current Year	Recurring Amount	FY New Year School Allocation	FY New year Total Allocation		
Administration														
Centrally Funded														
10	xxx	00	24110	Office of Principal	013050		OT Salaries - Clerical	0000	1,680				You are not expected to add funds to OT Salaries-Clerical or Operations Custodians on this sheet.	
10	xxx	00	24110	Office of Principal	015020	**	Teacher Extra Pay	0000	5,300	5,300		5,300		
10	xxx	00	24110	Office of Principal	015050	**	Clerical Extra Pay	0000	2,300	2,300		2,300		
10	xxx	00	24110	Office of Principal	020020	**	Teacher Benefits	0000	496	496		496		
10	xxx	00	24110	Office of Principal	020050	**	Clerical Benefits	0000	625	300		300		
10	xxx	00	24110	Office of Principal	058300	**	Mileage	0000	103	103		103		
10	xxx	00	26210	Operations Custodians	061000		General Supplies	0000	6,674					
Enrollment Funded														
10	xxx	00	21220	Counseling Services	061000		General Supplies	0000	0			0		
10	xxx	00	24110	Office of Principal	012020		Temp Salaries - Teachers	0000	0			0		
10	xxx	00	24110	Office of Principal	012050		Temp Salaries - Clerical	0000	0			0		
10	xxx	00	24110	Office of Principal	039000		Purchased Prof Services	0000	0			0		
10	xxx	00	24110	Office of Principal	050000		Other Purchased Services	0000	0			0		
10	xxx	00	24110	Office of Principal	055000		Printing	0000	1,000			0		
10	xxx	00	24110	Office of Principal	058000		Travel & Registration	0000	1,500			0		
10	xxx	00	24110	Office of Principal	061000		General Supplies	0000	5,726			0		
10	xxx	00	24110	Office of Principal	073500		Non-Capital Equipment <\$5K	0000	1,000			0		
									26,404	8,499	0	8,499		
											This total			
**Although these accounts are funded with recurring money, you can add funds to them if you so choose as part of your allocation process.												***Not equal***		
											Must equal			
									FY New Year Allocation		8,704			
(A) Current year adopted budget is the original budget. It doesn't include any carry-over funds from the prior year or any transfers made during the year.														

**SCHOOL INSTRUCTIONAL & OFFICE SUPPLIES ALLOCATIONS  
FOR FY New Year Proposed Budget**

INSTRUCTIONAL ACCOUNTS															
Student Data					Standard Allocation		Field Trips		Total	Total	Office Accounts			Total	
School	Loc #	Projected Student Count	Projected Kinder. Count	Projected Funded Count	Amount to Allocate	Amount per Location	Amount to Allocate	Amount per Location	Amount per Location	Amount at 90.00%	Loc #	Amount to Allocate	Amount per Location	Amount at 90.00%	
ABC Middle	xxx	667.0	0.0	667.0	91.00	60,697	2.00	1,334	62,031	55,828	ABC Middle	xxx	14.50	9,671	8,704

PDQ High								(A)	(1)	(2)	(1 + 2)		
Fund	Org	Sub-Class	Program	Program Description	Acct	Account Name	Project	Adopted FY Current Year	Recurring Amount	FY New Year School Allocation	FY New Year Total Allocation		
Instructional													
Centrally Funded													
10	xxx	00	00300	General High School Ed	058000	** Travel & Registration	0000	5,000	5,000		5,000		
10	xxx	00	00300	General High School Ed	064500	** Nova Net	00NN	8,460	8,460		8,460		
10	xxx	00	009TP	Tutoring Program	012020	Temp Salaries - Teachers	0000	550				You are not expected to add funds to Tutoring or CoCurricular Athletics-Sport on this sheet.	
10	xxx	00	009TP	Tutoring Program	015020	Add Salaries - Teachers	0000	22,908					
10	xxx	00	009TP	Tutoring Program	020020	Empl Bene - Teachers	0000	4,542					
10	xxx	00	18000	CoCurricular Athletics - Sport	012020	Temp Salaries - Teachers	0000	0					
10	xxx	00	18000	CoCurricular Athletics - Sport	020020	Empl Bene - Teachers	0000	0					
10	xxx	00	18000	CoCurricular Athletics - Sport	039000	Profess./Consultant Services	0000	20,400					
10	xxx	00	18000	CoCurricular Athletics - Sport	050000	Other Purchased Services	0000	0					
10	xxx	00	18000	CoCurricular Athletics - Sport	061000	General Supplies	0000	40,800					
10	xxx	00	18000	CoCurricular Athletics - Sport	073500	Non-Capital Equipment <\$5K	0000	0					
Enrollment Funded													
10	xxx	00	00300	General High School Ed	043100	Copier Maintenance	0000	1,552			0		
10	xxx	00	00300	General High School Ed	050000	Other Purchased Services	0000	0			0		
10	xxx	00	00300	General High School Ed	051300	Field Trips	0000	3,261			0		
10	xxx	00	00300	General High School Ed	055000	Printing	0000	500			0		
10	xxx	00	00300	General High School Ed	061000	Instructional Supplies	0000	12,200			0		
10	xxx	00	00300	General High School Ed	064200	Textbooks	0000	25,791			0		
10	xxx	00	00300	General High School Ed	064300	Library Books/Periodicals	0000	4,500			0		
10	xxx	00	00300	General High School Ed	064500	Electronic Media	0000	12,244			0		
10	xxx	00	00300	General High School Ed	073500	Non-Capital Equipment <\$5K	0000	7,130			0		
10	xxx	00	00700	Gifted & Talented	061000	Instructional Supplies	3150	0			0		
10	xxx	00	009AV	AVID	058000	Travel & Registration	0000	0			0		
10	xxx	00	009AV	AVID	061000	General Supplies	0000	0			0		
10	xxx	00	009ES	ELL	061000	General Supplies	0000	0			0		
10	xxx	00	009HR	High Risk	061000	General Supplies	0005	0			0		
10	xxx	00	009ME	Math and Engineering	061000	General Supplies	0000	0			0		
10	xxx	00	009VE	Career & Technical Education	061000	General Supplies	0000	0			0		
10	xxx	00	02000	Art	061000	Instructional Supplies	0000	5,000			0		
10	xxx	00	02300	Crafts	061000	Instructional Supplies	0000	0			0		
10	xxx	00	02600	Photography	061000	Instructional Supplies	0000	1,714			0		
10	xxx	00	03000	Business	061000	Instructional Supplies	0000	2,450			0		
10	xxx	00	05000	English Language Arts	061000	Instructional Supplies	0000	7,588			0		
10	xxx	00	05110	Reading Programs	061000	Instructional Supplies	0000	736			0		
10	xxx	00	05450	Yearbook	061000	Instructional Supplies	0000	1,006			0		
10	xxx	00	05600	Dramatic Arts	061000	Instructional Supplies	0000	843			0		
10	xxx	00	06000	Foreign Language	061000	Instructional Supplies	0000	2,612			0		
10	xxx	00	08100	Health Education	061000	Instructional Supplies	0000	736			0		
10	xxx	00	08300	Physical Education	061000	Instructional Supplies	0000	2,649			0		
10	xxx	00	09000	Family & Consumer Education	061000	Instructional Supplies	0000	3,000			0		
10	xxx	00	09100	Home Economics	061000	Instructional Supplies	0000	0			0		
10	xxx	00	09260	Food & Nutrition	061000	Instructional Supplies	0000	3,000			0		
10	xxx	00	10000	Industrial Arts/Tech	061000	Instructional Supplies	0000	2,413			0		
10	xxx	00	10210	General Shop	061000	Instructional Supplies	0000	0			0		
10	xxx	00	10300	Drafting	061000	Instructional Supplies	0000	0			0		
10	xxx	00	10600	Metals	061000	Instructional Supplies	0000	0			0		
10	xxx	00	10700	Automotive Shop	061000	Instructional Supplies	0000	1,422			0		

Fund	Org	Sub-Class	Program	Program Description	Acct	Account Name	Project	Adopted FY Current Year	Recurring Amount	FY New Year School Allocation	FY New Year Total Allocation		
10	xxx	00	10750	Woodwork	061000	Instructional Supplies	0000	1,000			0		
10	xxx	00	11000	Mathematics	061000	Instructional Supplies	0000	9,174			0		
10	xxx	00	12400	Vocal Music	061000	Instructional Supplies	0000	1,500			0		
10	xxx	00	12500	Instrumental Music	061000	Instructional Supplies	0000	1,600			0		
10	xxx	00	12560	Orchestra, string	061000	Instructional Supplies	0000	1,000			0		
10	xxx	00	13000	Natural Science	061000	Instructional Supplies	0000	11,551			0		
10	xxx	00	15000	Social Sciences	061000	Instructional Supplies	0000	7,476			0		
10	xxx	00	17000	Special Education	061000	Instructional Supplies	3130	2,429			0		
								240,737	13,460	0	13,460		
										This total			
										***Not equal***			
										Must equal			
								FY New Year Allocation		145,622			
<b>Administration Centrally Funded</b>													
10	xxx	00	22340	Supervision Athletics	039000	Profess./Consultant Services	0000	6,800				You are not expected to add funds to Supervision Athletics, OT Salaries-Clerical, or Operations Custodians on this sheet.	
10	xxx	00	24110	Office of Principal	013050	OT Salaries - Clerical	0000	3,360					
10	xxx	00	24110	Office of Principal	015020	** Teacher Extra Pay	0000	14,100	14,100		14,100		
10	xxx	00	24110	Office of Principal	015050	** Clerical Extra Pay	0000	1,345	1,345		1,345		
10	xxx	00	24110	Office of Principal	020020	** Empl Bene - Teachers	0000	1,318	1,318		1,318		
10	xxx	00	24110	Office of Principal	020050	** Empl Bene - Clerical	0000	826	176		176		
10	xxx	00	24110	Office of Principal	058300	** Mileage	0000	103	103		103		
10	xxx	00	24110	Office of Principal	061700	** Graduation Supplies	0000	2,500	2,500		2,500		
10	xxx	00	26210	Operations Custodians	061000	General Supplies	0000	14,865					
<b>Enrollment Funded</b>													
10	xxx	00	21220	Counselors	061000	General Supplies	0000	1,563			0		
10	xxx	00	24110	Office of Principal	039000	Purchased Prof Services	0000	500			0		
10	xxx	00	24110	Office of Principal	050000	Other Purchased Services	0000	0			0		
10	xxx	00	24110	Office of Principal	055000	Printing	0000	9,244			0		
10	xxx	00	24110	Office of Principal	058000	Travel & Registration	0000	1,058			0		
10	xxx	00	24110	Office of Principal	061000	General Supplies	0000	9,509			0		
10	xxx	00	24110	Office of Principal	073500	Non-Capital Equipment <\$5K	0000	0			0		
10	xxx	00	24110	Office of Principal	081000	Dues & Membership Fees	0000	0			0		
								67,091	19,542	0	19,542		
<b>**Although these accounts are funded with recurring money, you can add funds to them if you so choose as part of your allocation process.</b>													
										This total			
										***Not equal***			
										Must equal			
<b>(A) Current year adopted budget is the original budget. It doesn't include any carry-over funds from the prior year or any transfers made during the year.</b>								FY New Year Allocation		23,069			

**SCHOOL INSTRUCTIONAL & OFFICE SUPPLIES ALLOCATIONS  
FOR FY New Year Proposed Budget**

INSTRUCTIONAL ACCOUNTS

Student Data					Standard Allocation		Field Trips		Total	Total	Office Accounts				Total
School	Loc #	Projected Student Count	Projected Kinder. Count	Projected Funded Count	Amount to Allocate	Amount per Location	Amount to Allocate	Amount per Location	Amount per Location	Amount at 90.00% Allocation	School	Loc #	Amount to Allocate	Amount per Location	Amount at 90.00% Allocation
PDQ Sr. High	xxx	1,602.0	0.0	1,602.0	100.00	160,200	1.00	1,602	161,802	145,622	PDQ Sr. High	xxx	16.00	25,632	23,069

<b>Object Code</b>	<b>Title</b>	<b>Object Description</b>
012020	Temp Salaries – Teachers	Salaries of temporary teachers. Full-time, part-time, and prorated portions of the costs for work performed by employees of the school district who are hired on a temporary or <b>substitute</b> basis.
012040/50/60	Temp Salaries – Paraprofessional / Clerical / Craft and Trades	Salaries of temporary educational support professional (ESP) staff. Full time, part-time, and prorated portions of the costs for work performed by employees of the school district who are hired on a temporary or <b>substitute</b> basis.
013040/50/60	OT Salaries – Paraprofessional / Clerical / Crafts and Trades	Salaries for Overtime. Amounts paid to ESP employees of the school district in either temporary or permanent positions for work performed in addition to the normal work period for which the employee is compensated under regular salaries and temporary salaries above. The terms of such payment are subject to federal, state, and local regulations in interpretation.
015010/30	Add Salaries – Administrator / Professional	Additional/extra duty pay/stipend. Amounts paid to administrators and professionals of the school district in temporary or permanent positions for work performed in addition to the employee's regular work assignment. Additional/extra duty pay/stipend includes compensation for such assignments as coaching, co-curricular activity sponsorship, supplemental pay for curriculum development, night school, etc. Rules governing stipends are found in the Executive/Professional handbook.
015020	Add Salaries – Teachers	Additional/extra duty pay/stipend. Amounts paid to teachers of the school district in temporary or permanent positions for work performed in addition to the employee's regular work assignment. Additional/extra duty pay/stipend includes compensation for such assignments as coaching, co-curricular activity sponsorship, supplemental pay for curriculum development, night school, etc.
015040/50/60	Add Salaries – Paraprofessional / Clerical / Crafts and Trades	Additional/extra duty pay. Amounts paid to ESP employees of the school district in temporary or permanent positions for work performed in addition to the employee's regular work assignment. Additional/extra duty pay includes compensation for such assignments as coaching, co-curricular activity sponsorship, supplemental pay for curriculum development, night school, etc.
034000	Technical Services	Services to the school district which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Included are data processing services, purchasing and warehousing services, graphic arts, etc.
039000	Professional/Consultant Services.	Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, brokers, etc.
043000	Repairs and Maintenance	Expenditures for repairs and maintenance services not provided directly by school district personnel. These include contracts and agreements covering the upkeep of buildings and equipment. Note: this is considered an instructional supply/material code for repairs and maintenance of instructional equipment ONLY when it is coded with an instructional program code (00100 through 18999).
043100	Repair Copy Machines	These include contracts and agreements covering copy machine equipment. . Note: this is considered an instructional supply/material code for repairs and maintenance of instructional equipment ONLY when it is coded with an instructional program code (00100 through 18999).
043200	Tech Equipment Repair and Maintenance	Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for technology hardware (e.g., personal computers and servers).
050000	Other Purchased Services	Amounts paid for services rendered by organizations or personnel not on the payroll of the school district (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Use 050000 to account for charges for advertising or catering. Also use 050000 instead of the 05XXXX account/object codes listed below IF the 05XXXX accounts/object codes have not yet been set up AND IF expenditures charged to these accounts would be infrequent and immaterial in amount.
051300	Field Trips	Contracted field trips. Payments for transportation of students between-school and away-from-school instructional activities. Costs for meals and lodging <b>should not</b> be coded here, but rather to object 058000 (Travel and Registration).

055000	Printing	Printing, binding, and duplicating. Expenditures for job printing, binding, and duplicating usually according to specifications of the school district. This includes designing, copying and printing forms, posters, and handouts as well as printing and binding school district publications. Expenditures for preprinted standard forms not designed by district personnel are not charged here but are recorded under object 061000. Object 055000 is used to record the costs of user fees assessed against district programs by the District's Production Printing internal service fund.
058000	Travel and Registration	Expenditures for meals, lodging, and other expenses associated with travel for the school district. Payments for per diem in lieu of reimbursements for subsistence (room and board) are also charged here. Travel costs associated with field trips are coded here, except transportation costs, which must be coded to object 051300 or 085100 depending on the type of transportation. If student travel and registration is attached to an instructional program, then it qualifies as a reportable state-mandated per pupil instructional supply expenditure. Teacher travel is not a justifiable instructional expense and must be assigned to the school administration program (24110). Registration costs are charged here.
058300	Mileage Reimbursement	Reimbursement for miles traveled while on business for the school district.
061000	General Supplies and Materials	Expenditures for purchase of all supplies for the operation of a school district, including freight and cartage for the delivery of these supplies.
061700	Graduation Supplies	Expenditures for purchase of all supplies used during high school commencement and other graduation exercises.
064200	Textbooks/Curriculum Res	Textbooks prescribed and available for general use. Including hard copy and electronic curriculum materials. This category includes costs of workbooks as well as textbooks to be resold or rented and the costs of repairs or rebinding.
064300	Library Books/Periodicals	Books and periodicals prescribed and available for general use, including library and reference books. Also recorded are costs of binding and other repairs to school library books.
065000	Electronic Media Materials	Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are CDs, flash or jump drives, parallel cables, and monitor stands. Software costs below the capitalization threshold should be reported here. Code software licensing here.
073000	Capital Equipment > \$5K per item	Expenditures for the initial purchase and replacement of items of equipment with a single item cost exceeding \$5,000.
073400	Technology Equipment >\$5K per item	Expenditures for computers and other <b>technology equipment with a single item cost exceeding \$5,000</b> , qualifies as a fixed asset inventory (\$5,000, including capitalization of shipping and set-up costs). Equipment that is used for instructional purposes should be charged to appropriate instructional programs.
073500	Equipment <\$5K per item	Expenditures for items classified <b>as equipment and/or tech equipment, but costing less than the district policy for fixed assets inventory (\$5,000)</b> , Examples are computers, laser printers, CD ROM equipment, DVD players, water bottle fillers, VCRs, etc. Equipment that is used for instructional purposes should be charged to appropriate instructional programs.
081000	Dues and Membership Fees	Expenditures or assessments for membership in professional or other organizations. This includes any fee assessed for membership. Costs for registration, participation, or entrance to an event should be coded to object 058000. Fees for professional services should be charged to 039000.
085100	Internal Charge – Transportation/Field Trips	Costs associated with transportation for field trips charged internally. Meals and lodging related to field trips must not be coded here, but rather to object 058000 (Travel and Registration).
085200	Internal Charge – Maintenance	Costs associated for maintenance services charged internally. This includes work orders to Facilities.
085300	Internal Charge - Technology	Costs associated for technology services charged internally. This includes work orders to Technology Services or for internal technology equipment repair.
085700	Internal Charge – Risk Related	Costs associated for risk related services charged internally. This includes repairs or clean-up from vandalism.

# Colorado Springs School District 11

## Department of Budget and Planning

### Budget and Planning

#### **Staff**

Current staff of two includes: Senior Financial Analyst/HRMS (Human Resources) and Budget Financial Analyst, both under the direction of the Executive and Assistant Director of Financial Services.

#### **Department Overview**

The Department of Budget and Planning staff performs activities in two major areas: **1)** district-wide budgeting, and **2)** employee expenditure budgeting, accounting and FTE authorization. The Budget and Planning Department also oversees the post-employment benefits programs for teachers and non-teacher employees as well as the budget for tax assessment and collections. It also manages general fund contingency and reserves. The department provides PeopleSoft budget module training as needed. A basic budget manual can be found on the department's web page on the District 11 web site. For Budget board policies, see policies DB through DBJ-R on the District 11 Board of Education web page. [Board of Education Policies DB](#)

#### Budget

State law mandates that the Board of Education adopt a budget and an appropriation resolution for each fund that presents a complete financial plan for the ensuing fiscal year. The budget is one of the most important documents a school district prepares because it identifies the services to be provided and how the services are to be financed. Also, in accordance with board of education policy DBJ, the budget office publishes and presents to the Board a mid-year budget update.

The budget department provides on-going support for schools, departments, and fund managers by providing them key financial information. This information is used in day to day budget monitoring, analysis, and decision making.

The planning aspect of the budget department is extensive and includes such activities as: **1)** quantifying current and future fiscal impact of various factors and trends affecting the budget, such as economic factors; legislative trends; funded pupil count projections; significant changes in revenue collections; tax rates; and significant use of or increase in fund balance and **2)** providing fiscal information for the administration and board of education to determine service levels for students and staff.

#### Human Resource Management System

The budget office's role in the Human Resource Management System (HRMS) is to create an internal control that connects the human resource and payroll departments' activity to the accounting general ledger and budget modules. This process involves trouble-shooting and correcting problems that arise during the hiring and/or paying of 3,500 regular and hundreds of temporary employees.

Additional review is performed to determine that hiring is done into vacant positions and that all positions have adequate budget. This internal control is necessary for use of built-in PeopleSoft safeguards to work appropriately.

#### **Committee**

The budget office is heavily involved with the District Accountability Committee budget subcommittee. The subcommittee meets each month from September through May. The budget office researches and provides information for the budget subcommittee to make informed recommendations to the D-11 Board of Education before the budget is adopted each year.

#### **Contact Information**

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