



Colorado Springs School District 11

The world is changing.
Meet the future.

School Accountability Committee Budget Training

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

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[Budget and Planning](#)

August 28, 2017

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.



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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. They may or may 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.

Colorado Springs School District 11

Budget Development Process and Calendar

FY 2018-2019

Draft

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

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



Board Deliberations

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** Board action for adoption of FY18/19 budget and all resolutions, if needed

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

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)

Date

Principals,

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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,
Ken Wieck
520-2293

XYZ Elementary Budget Worksheet

Fund Org	Sub-Class	Program	Program Description	Acct	Account Name	Project	(A) Adopted FY current year	(1) Recurring Amount	(2) FY New Year School Allocation	(1 + 2) FY New Year Total Allocation
Instructional										
Centrally Funded										
10	xxx	00	009TP	012020	Temp Salaries - Teachers	0000	19,269			
10	xxx	00	009TP	015020	Add'l Salaries - Teachers	0000	0			
10	xxx	00	009TP	020020	Empl Bene - Teachers	0000	3,731			
10	xxx	00	05110	012020	Temp Salaries - Teachers	3206	19,411			
10	xxx	00	05110	020020	Empl Bene - Teachers	3206	4,436			
10	xxx	00	05110	055000	Printing	3206	0			
10	xxx	00	05110	064200	Textbooks/Curr Res	3206	1,420			
10	xxx	00	05110	073500	Non-Capital Equipment <\$5K ea.	3206	4,250			
10	xxx	00	22111	015020	Add Salaries - Teachers	0000	5,000			
10	xxx	00	22111	020020	Empl Bene - Teachers	0000	967			
Enrollment Funded										
10	xxx	00	00100	039000	Purchased Prof Services	0000	0			
10	xxx	00	00100	043100	Copier Maintenance	0000	1,500			
10	xxx	00	00100	051300	Field Trips	0000	500			
10	xxx	00	00100	055000	Printing	0000	16,000			
10	xxx	00	00100	061000	Instructional Supplies	0000	9,000			
10	xxx	00	00100	064200	Textbooks	0000	4,000			
10	xxx	00	00100	064300	Library Books/Periodicals	0000	2,500			
10	xxx	00	00100	064500	Electronic Media	0000	5,000			
10	xxx	00	00100	073500	Non-Capital Equipment <\$5K	0000	639			
							97,623	0		
								0		
								This total		
								Not equal		
								Must equal		
								FY New Year Allocation	41,029	
Administration										
Centrally Funded										
10	xxx	00	24110	012050	Lunchroom Aides/Temp Salaries Clerical	0000	2,350	2,350		2,350
10	xxx	00	24110	013050	OT Salaries - Clerical	0000	1,596			
10	xxx	00	24110	015020	Teacher Extra Pay	0000	250	250		250
10	xxx	00	24110	020050	Empl Bene - Clerical	0000	616	307		307
10	xxx	00	24110	058300	Mileage	0000	194	194		194
10	xxx	00	26210	061000	General Supplies	0000	5,045			
Enrollment Funded										
10	xxx	00	24110	012020	Temp Salaries - Teachers	0000	1,000			0
10	xxx	00	24110	013050	OT Salaries - Clerical	0000	1,000			0
10	xxx	00	24110	020020	Empl Bene - Teachers	0000	250			0
10	xxx	00	24110	039000	Purchased Prof Services	0000	200			0
10	xxx	00	24110	050000	Other Purchased Services	0000	0			0
10	xxx	00	24110	055000	Printing	0000	400			0
10	xxx	00	24110	058000	Travel & Registration	0000	0			0
10	xxx	00	24110	061000	General Supplies	0000	1,891			0
10	xxx	00	24110	073500	Non-Capital Equipment <\$5K	0000	325			0
							15,117	3,101	0	3,101
								This total		
								Not equal		
								Must equal		
								FY New Year Allocation	6,097	

You are not expected to add funds to Tutoring, Reading Programs, or RtI on this sheet.

You are not expected to add funds to OT Salaries-Clerical or Operations Custodians on this sheet.

**Although these accounts are funded with recurring money, you can add funds to them if you so choose as part of your allocation process.

(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**

School	Student Data		INSTRUCTIONAL ACCOUNTS						Office Accounts		Total Amount at 90.00% Allocation			
	Projected Student Count	Projected Kinder. Count	Standard Allocation Amount	Field Trips Amount	Total Amount per Allocation	Loc #	Amount per Allocation	Loc #	Amount per Allocation					
XYZ Elementary	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

Date

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

Thank you for your help and promptness,
Ken Wieck
520-2293

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			0			
10	xxx	00	0021A	Intramurals	073500	Non-Capital Equipment <\$5K	0000	1,000			0			
10	xxx	00	0091P	Tutoring Program	012020	Temp Salaries - Teachers	0000	15,080						
10	xxx	00	0091P	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						
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			
										This total	0			
										Not equal				
										Must equal				
									FY New Year Allocation					
												55,828		

You are not expected to add funds to Intramurals, Tutoring Program, or CoCurricular Athletics-Sport on this sheet.

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	5,300		
10	xxx	00	24110	Office of Principal	015020	Teacher Extra Pay	0000	5,300	2,300		5,300
10	xxx	00	24110	Office of Principal	015050	Clerical Extra Pay	0000	2,300	496		2,300
10	xxx	00	24110	Office of Principal	020020	Teacher Benefits	0000	496	300		496
10	xxx	00	24110	Office of Principal	020050	Clerical Benefits	0000	625	103		300
10	xxx	00	24110	Office of Principal	058300	Mileage	0000	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			
10	xxx	00	24110	Office of Principal	012020	Temp Salaries - Teachers	0000	0			
10	xxx	00	24110	Office of Principal	012050	Temp Salaries - Clerical	0000	0			
10	xxx	00	24110	Office of Principal	039000	Purchased Prof Services	0000	0			
10	xxx	00	24110	Office of Principal	050000	Other Purchased Services	0000	0			
10	xxx	00	24110	Office of Principal	055000	Printing	0000	1,000			
10	xxx	00	24110	Office of Principal	058000	Travel & Registration	0000	1,500			
10	xxx	00	24110	Office of Principal	061000	General Supplies	0000	5,726			
10	xxx	00	24110	Office of Principal	073500	Non-Capital Equipment <\$5K	0000	1,000			
								26,404	8,499	0	8,499
										This total	
										Not equal	
										Must equal	
										8,704	
										FY New Year Allocation	

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

INSTRUCTIONAL ACCOUNTS

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

Date

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Ken Wieck
520-2293

PDQ High	Fund Org	Sub-Class	Program	Program Description	Acct	Account Name	Project	(A) Adopted FY Current Year	(1) Recurring Amount	(2) FY New Year School Allocation	(1 + 2) FY New Year Total Allocation
Instruational											
Centrally Funded											
10	xxx	00	00300	General High School Ed	058000	** Travel & Registration	0000	5,000	5,000	5,000	5,000
10	xxx	00	00300	General High School Ed	064500	** Nova Net	00NN	8,460	8,460	8,460	8,460
10	xxx	00	009TP	Tutoring Program	012020	Temp Salaries - Teachers	0000	550			
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		13,460	
									This total		
									Not equal		
									Must equal		
									145,622		
Administration											
Centrally Funded											
10 xxx	00	22340	Supervision Athletics	039000	Profess./Consultant Services	0000	6,800				
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	826		826	
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				
Enrollment Funded											
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	
									This total		
									Not equal		
									Must equal		
									23,069		

**Although these accounts are funded with recurring money, you can add funds to them if you so choose as part of your allocation process.

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

Object Code	Title	Object Description
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 substitute 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 substitute 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	Payments for transportation of students between-school and away-from-school instructional activities. Costs for meals and lodging should not 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 transportation, 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. 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. 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.
064500	Electronic Media	Expenditures for supplies and materials related to computers and other types of technology. This includes computer software, cd-rom disks, and other computer related supplies and licenses to use such. Replaced with 065000 (see below)
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.
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	Expenditures for computers and other technology equipment. Examples are computers, laser printers, CD ROM equipment, DVD players, VCRs, software, etc. Equipment that is used for instructional purposes should be charged to appropriate instructional programs.
073500	Non-Capital Equipment <\$5K per item	Expenditures for items classified as equipment, but costing less than the district policy for fixed assets inventory (\$5,000), machinery, vehicles, furniture, fixtures and other equipment (including teacher desks, chairs, and file cabinets). 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.

Colorado Springs School District 11

Department of Budget and Planning

<http://www.d11.org/site/Default.aspx?PageID-935>

Staff

Current staff of three includes: Director of Budget and Planning, Budget Analyst/HRMS (Human Resources), and Budget Analyst I.

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's web page. <http://www.d11.org/Page/1786>

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 effecting 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 preformed 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 (DAC) 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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