



Colorado Springs School District 11

# 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, 2020

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.



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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

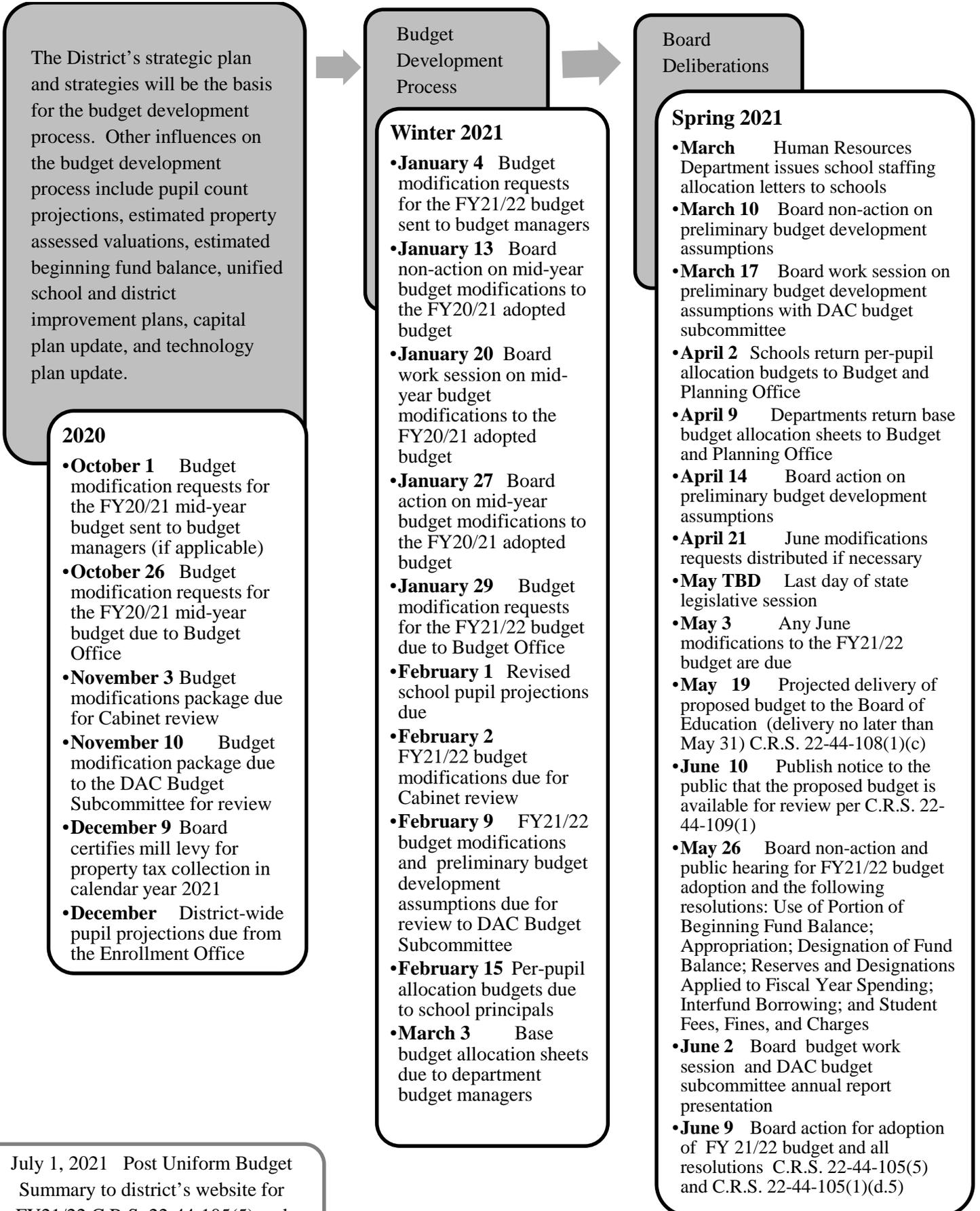
After the mid-year budget the next process is budget modifications for the upcoming year. Again depending on outside factors and the fiscal health of the District there could be years when it isn't possible to open up the process to include modifications. However, this process is the chance to adjust 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.

# Budget Development Process and Calendar

FY 2021-2022 Budget



**SCHOOL**

**ALLOCATIONS**

**for**

**INSTRUCTIONAL**

**and**

**NON-INSTRUCTIONAL**

**USES**

**Colorado Springs School District 11**  
**PROPOSED FY2020-2021 BUDGET**  
**Instructional Supplies, Materials, Equipment, Repairs and Other**

Prog. #	Program Description	Instructional Accounts				Total	% of Total
		Supplies	Equipment	Repairs	Other		
<b>School Sites:</b>							
00100	Elementary	\$ 623,832	\$ 122,803	\$ 101,931	\$ 282,682	\$ 1,131,248	
00200	Middle School	271,715	31,247	72,450	39,450	414,862	
00300	High School	340,327	32,000	30,110	210,077	612,514	
	Wasson Academic Campus	6,000	3,500	1,000	12,500	23,000	
	Bijou School	12,641	3,000	1,500	1,500	18,641	
	Tesla EOS	17,378	3,500	3,000	3,214	27,092	
	Odyssey ECCO	63,665	142,500	500	121,250	327,915	
<b>Total School Sites:</b>		<b>1,335,558</b>	<b>338,550</b>	<b>210,491</b>	<b>670,673</b>	<b>2,555,272</b>	<b>21.9%</b>
<b>Other Programs:</b>							
<b>Central Instructional Support:</b>							
<i>General Fund</i>							
0021A	Intramural	12,480	4,050	-	15,292	31,822	
00400	Preschool	5,000	-	-	5,861	10,861	
00500	Post-Secondary	-	-	-	649,234	649,234	
00700	Gifted and Talented	22,170	-	-	20,410	42,580	
0071B	International Baccalaureate	23,761	-	-	121,750	145,511	
00800	General Instructional Media	81,411	-	-	51,007	132,418	
009AC	ACHIEVE On-Line	147,500	10,000	750	15,500	173,750	
009AV	AVID	6,835	-	-	47,035	53,870	
009DS	Digital School	33,000	1,400	750	500	35,650	
009ES		58,910	-	-	15,011	73,921	
009EX	Expelled Students	11,000	400	-	2,020	13,420	
009SC	Student Conferences	6,250	-	-	53,770	60,020	
009SL	Summer Enrichment	15,000	-	-	65,000	80,000	
009SS	Summer School	1,400	-	-	500	1,900	
009VE	Career and Technical Education	113,874	34,000	5,050	504,015	656,939	
00900	General Instruction	1,486,104	881,722	300	1,224,326	3,592,452	
02000	Art	72,900	20,000	10,000	6,410	109,310	
08000	Physical Curriculum (PE)	2,475	21,000	500	-	23,975	
11000	Math	61,470	-	-	3,500	64,970	
12000	Music	4,500	-	4,000	6,550	15,050	
12400	Vocal Music	22,928	9,000	2,700	220	34,848	
12500	Instrumental Music	57,500	36,200	40,000	2,110	135,810	
13000	Science	70,805	-	-	34,850	105,655	
13450	Challenger Learning Center	-	-	-	83,000	83,000	
15000	Social Science	49,660	-	-	1,810	51,470	
17000	Special Education	134,400	3,000	-	853,243	990,643	
17910	Special Education Preschool	7,180	-	-	92,147	99,327	
17990	Special Education Transition	6,000	-	-	75,500	81,500	
18000	Athletics	273,700	68,151	8,000	208,827	558,678	
2212Y	Science Kit	93,000	-	-	-	93,000	
<b>Total Central Instructional Support:</b>		<b>2,881,213</b>	<b>1,088,923</b>	<b>72,050</b>	<b>4,159,398</b>	<b>8,201,584</b>	<b>70.3%</b>
<i>Preschool Program Fund</i>							
00400	Pre-School	183,374	-	-	718,732	902,106	
<b>Total Preschool Program Fund</b>		<b>183,374</b>	<b>-</b>	<b>-</b>	<b>718,732</b>	<b>902,106</b>	<b>7.7%</b>
<b>Total Other Programs</b>		<b>3,064,587</b>	<b>1,088,923</b>	<b>72,050</b>	<b>4,878,130</b>	<b>9,103,690</b>	<b>78.1%</b>
<b>Total FY20/21 Budget Before Carryover</b>		<b>4,400,145</b>	<b>1,427,473</b>	<b>282,541</b>	<b>5,548,803</b>	<b>11,658,962</b>	<b>100%</b>
<b>Carryover from FY19/20</b>						<b>3,500,000</b>	
<b>Total Amount Available for the Spending Budget</b>						<b>15,158,962</b>	

**Colorado Springs School District 11**  
**SCHOOL INSTRUCTIONAL ALLOCATIONS**  
**PROPOSED FY2020-2021 BUDGET**

School	Loc #	Projected Count	Instructional Accounts					Per Pupil Allocation	
			Standard Allocation		Nova Net <b>050000</b>	Student Travel <b>058000</b>	Total		
			Amount to Allocate	Amount per Location			Amount by Location		
Adams Elementary	101	417.0	105.00	43,786	-	-	43,786	105.0	
Audubon Elementary	102	303.0	105.00	31,816	-	-	31,816	105.0	
Bristol Elementary	104	238.0	105.00	24,991	-	-	24,991	105.0	
Buena Vista Montessori	105	182.0	105.00	19,111	-	-	19,111	105.0	
Carver Elementary	106	264.0	105.00	27,721	-	-	27,721	105.0	
Chipeta Elementary	109	438.0	105.00	45,991	-	-	45,991	105.0	
Columbia Elementary	107	277.0	105.00	29,086	-	-	29,086	105.0	
Edison Elementary	108	295.0	105.00	30,976	-	-	30,976	105.0	
Freedom Elementary	143	368.0	105.00	38,641	-	-	38,641	105.0	
Fremont Elementary	110	419.0	105.00	43,996	-	-	43,996	105.0	
Grant Elementary	111	467.0	105.00	49,036	-	-	49,036	105.0	
Henry Elementary	112	295.0	105.00	30,976	-	-	30,976	105.0	
Howbert Elementary	113	257.0	105.00	26,986	-	-	26,986	105.0	
Jackson Elementary	116	334.0	105.00	35,071	-	-	35,071	105.0	
Keller Elementary	118	380.0	105.00	39,901	-	-	39,901	105.0	
King Elementary	119	308.0	105.00	32,341	-	-	32,341	105.0	
Madison Elementary	123	294.0	105.00	30,871	-	-	30,871	105.0	
Martinez Elementary	122	386.0	105.00	40,531	-	-	40,531	105.0	
McAuliffe Elementary	142	502.0	105.00	52,711	-	-	52,711	105.0	
Midland Elementary	124	193.0	105.00	20,266	-	-	20,266	105.0	
Monroe Elementary	125	410.0	105.00	43,051	-	-	43,051	105.0	
Queen Palmer Elem.	126	235.0	105.00	24,676	-	-	24,676	105.0	
Penrose Elementary	127	332.0	105.00	34,861	-	-	34,861	105.0	
Rogers Elementary	129	317.0	105.00	33,286	-	-	33,286	105.0	
Rudy Elementary	131	301.0	105.00	31,606	-	-	31,606	105.0	
Scott Elementary	140	582.0	105.00	61,111	-	-	61,111	105.0	
Steele Elementary	132	279.0	105.00	29,296	-	-	29,296	105.0	
Stratton Elementary	133	294.0	105.00	30,871	-	-	30,871	105.0	
Taylor Elementary	134	197.0	105.00	20,686	-	-	20,686	105.0	
Trailblazer Elementary	139	274.0	105.00	28,771	-	-	28,771	105.0	
Twain Elementary	135	366.0	105.00	38,431	-	-	38,431	105.0	
West Elementary	148	197.0	105.00	20,686	-	-	20,686	105.0	
Wilson Elementary	138	372.0	105.00	39,061	-	-	39,061	105.0	
<b>Total Elementary</b>		<b>10,773.0</b>		<b>1,131,198</b>	<b>-</b>	<b>-</b>	<b>1,131,198.0</b>		

**Colorado Springs School District 11**  
**SCHOOL INSTRUCTIONAL ALLOCATIONS**  
**PROPOSED FY2020-2021 BUDGET**

			Instructional Accounts					
			Standard Allocation				Total	
School	Loc #	Projected Count	Amount to Allocate	Amount per Location	Nova Net <b>050000</b>	Student Travel <b>058000</b>	Amount by Location	Per Pupil Allocation
Galileo Math & Science	250	478.0	112.00	53,537	-	-	53,537	112.0
Swigert Aerospace	251	557.0	112.00	62,385	-	-	62,385	112.0
Holmes Middle	242	604.0	112.00	67,649	-	-	67,649	112.0
Jenkins Middle	249	833.0	112.00	93,297	-	-	93,297	112.0
Mann Middle	244	402.0	112.00	45,025	-	-	45,025	112.0
North Middle	245	645.0	112.00	72,241	-	-	72,241	112.0
Russell Middle	246	596.0	112.00	66,753	-	-	66,753	112.0
Sabin Middle	247	753.0	112.00	84,337	-	-	84,337	112.0
West Middle	248	252.0	112.00	28,225	-	-	28,225	112.0
<b>Total Middle School</b>		<b>5,120.0</b>		<b>573,449</b>	<b>-</b>	<b>-</b>	<b>573,449</b>	
Coronado High	350	1,337.0	121.00	161,778	8,460	5,000	175,238	131.1
Doherty High	351	1,834.0	121.00	221,915	8,460	5,000	235,375	128.3
Mitchell High	352	1,054.0	121.00	127,535	8,460	5,000	140,995	133.8
Palmer High	353	1,523.0	121.00	184,284	8,460	5,000	197,744	129.8
<b>Total High School</b>		<b>5,748.0</b>		<b>695,512</b>	<b>33,840</b>	<b>20,000</b>	<b>749,352</b>	
Bijou	470	190.0	121.00	22,991	-	-	22,991	121.0
Tesla	475	280.0	121.00	33,881	-	-	33,881	121.0
Odyssey Early College	454	305.0	121.00	36,906	-	-	36,906	121.0
<b>Total Alternative Prog.</b>		<b>775.0</b>		<b>93,778</b>	<b>-</b>	<b>-</b>	<b>93,778</b>	
<b>Total All Instructional Accounts</b>				<b>\$2,493,937</b>	<b>\$33,840</b>	<b>\$20,000</b>	<b>\$2,547,777</b>	

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

The initial allocation to schools is 90 percent of the "Total Amount by Location." The remainder will be distributed when the actual pupil counts are known and certified to the Colorado Department of Education in November 2020.

**Colorado Springs School District 11**  
**SCHOOL NON-INSTRUCTIONAL ALLOCATIONS**  
**PROPOSED FY2020-2021 BUDGET**

<b>Non-Instructional Office Accounts</b>											
School	Loc #	Projected Count	Amount to Allocate	Office Allocation	Lunchroom Aides <b>012050</b>	Teacher Extra-Duty <b>015020</b>	Additional Clerical <b>015050</b>	Related Benefits <b>020020/50</b>	Graduation Supplies <b>061700</b>	Mileage Allocation <b>058300</b>	Total Office Accounts
Adams Elementary	101	417.0	25.60	10,675	3,625	250	-	866	-	194	15,610
Audubon Elementary	102	303.0	25.60	7,756	3,625	250	-	866	-	194	12,691
Bristol Elementary	104	238.0	25.60	6,092	3,625	250	-	866	-	194	11,027
Buena Vista Montessori	105	182.0	25.60	4,659	3,625	250	-	866	-	194	9,594
Carver Elementary	106	264.0	25.60	6,758	3,625	250	-	866	-	194	11,693
Chipeta Elementary	109	438.0	25.60	11,212	3,625	250	-	866	-	194	16,147
Columbia Elementary	107	277.0	25.60	7,091	3,625	250	-	866	-	194	12,026
Edison Elementary	108	295.0	25.60	7,552	3,625	250	-	866	-	194	12,487
Freedom Elementary	143	368.0	25.60	9,420	3,625	250	-	866	-	194	14,355
Fremont Elementary	110	419.0	25.60	10,726	3,625	250	-	866	-	194	15,661
Grant Elementary	111	467.0	25.60	11,955	3,625	250	-	866	-	194	16,890
Henry Elementary	112	295.0	25.60	7,552	3,625	250	-	866	-	194	12,487
Howbert Elementary	113	257.0	25.60	6,579	3,625	250	-	866	-	194	11,514
Jackson Elementary	116	334.0	25.60	8,550	3,625	250	-	866	-	194	13,485
Keller Elementary	118	380.0	25.60	9,728	3,625	250	-	866	-	194	14,663
King Elementary	119	308.0	25.60	7,884	3,625	250	-	866	-	194	12,819
Madison Elementary	123	294.0	25.60	7,526	3,625	250	-	866	-	194	12,461
Martinez Elementary	122	386.0	25.60	9,881	3,625	250	-	866	-	194	14,816
McAuliffe Elementary	142	502.0	25.60	12,851	3,625	250	-	866	-	194	17,786
Midland Elementary	124	193.0	25.60	4,940	3,625	250	-	866	-	194	9,875
Monroe Elementary	125	410.0	25.60	10,496	3,625	250	-	866	-	194	15,431
Queen Palmer Elem.	126	235.0	25.60	6,016	3,625	250	-	866	-	194	10,951
Penrose Elementary	127	332.0	25.60	8,499	3,625	250	-	866	-	194	13,434
Rogers Elementary	129	317.0	25.60	8,115	3,625	250	-	866	-	194	13,050
Rudy Elementary	131	301.0	25.60	7,705	3,625	250	-	866	-	194	12,640
Scott Elementary	140	582.0	25.60	14,899	3,625	250	-	866	-	194	19,834
Steele Elementary	132	279.0	25.60	7,142	3,625	250	-	866	-	194	12,077
Stratton Elementary	133	294.0	25.60	7,526	3,625	250	-	866	-	194	12,461
Taylor Elementary	134	197.0	25.60	5,043	3,625	250	-	866	-	194	9,978
Trailblazer Elementary	139	274.0	25.60	7,014	3,625	250	-	866	-	194	11,949
Twain Elementary	135	366.0	25.60	9,369	3,625	250	-	866	-	194	14,304
West Elementary	148	197.0	25.60	5,043	3,625	250	-	866	-	194	9,978
Wilson Elementary	138	372.0	25.60	9,523	3,625	250	-	866	-	194	14,458
<b>Total Elementary</b>		<b>10,773.0</b>		<b>275,777</b>	<b>119,625</b>	<b>8,250</b>	<b>-</b>	<b>28,578</b>	<b>-</b>	<b>6,402</b>	<b>438,632</b>

**Colorado Springs School District 11**  
**SCHOOL NON-INSTRUCTIONAL ALLOCATIONS**  
**PROPOSED FY2020-2021 BUDGET**

School	Loc #	Projected Count	Amount to Allocate	Non-Instructional Office Accounts								Total Office Accounts
				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>		
Galileo Math and Science	250	478.0	27.40	13,097	-	5,300	2,300	1,699	-	103	22,499	
Swigert Aerospace	251	557.0	27.40	15,261	-	5,300	2,300	1,699	-	103	24,663	
Holmes Middle	242	604.0	27.40	16,549	-	5,300	2,300	1,699	-	103	25,951	
Jenkins Middle	249	833.0	27.40	22,824	-	5,300	2,300	1,699	-	103	32,226	
Mann Middle	244	402.0	27.40	11,014	-	5,300	2,300	1,699	-	103	20,416	
North Middle	245	645.0	27.40	17,673	-	5,300	2,300	1,699	-	103	27,075	
Russell Middle	246	596.0	27.40	16,330	-	5,300	2,300	1,699	-	103	25,732	
Sabin Middle	247	753.0	27.40	20,632	-	5,300	2,300	1,699	-	103	30,034	
West Middle	248	252.0	27.40	6,904	-	5,300	2,300	1,699	-	103	16,306	
<b>Total Middle School</b>		<b>5,120.0</b>		<b>140,284</b>	<b>-</b>	<b>47,700</b>	<b>20,700</b>	<b>15,291</b>	<b>-</b>	<b>927</b>	<b>224,902</b>	
Coronado High	350	1,337.0	29.20	39,040	-	14,100	1,345	3,452	2,500	103	60,540	
Doherty High	351	1,834.0	29.20	53,552	-	14,100	1,345	3,452	2,500	103	75,052	
Mitchell High	352	1,054.0	29.20	30,776	-	14,100	1,345	3,452	2,500	103	52,276	
Palmer High	353	1,523.0	29.20	44,471	-	14,100	1,345	3,452	2,500	103	65,971	
<b>Total High School</b>		<b>5,748.0</b>		<b>167,839</b>	<b>-</b>	<b>56,400</b>	<b>5,380</b>	<b>13,808</b>	<b>10,000</b>	<b>412</b>	<b>253,839</b>	
Bijou School	470	190.0	29.20	5,548	-	5,100	1,345	1,441	500	103	14,037	
Odyssey ECCO	454	305.0	29.20	8,906	-	5,100	1,345	1,441	500	103	17,395	
Tesla	475	280.0	29.20	8,176	-	5,100	1,345	1,441	500	103	16,665	
<b>Total Alternative Programs</b>		<b>775.0</b>		<b>22,630</b>	<b>-</b>	<b>15,300</b>	<b>4,035</b>	<b>4,323</b>	<b>1,500</b>	<b>309</b>	<b>48,097</b>	
<b>Total All Non-Instructional Accounts</b>				<b>\$606,530</b>	<b>\$119,625</b>	<b>\$127,650</b>	<b>\$30,115</b>	<b>\$62,000</b>	<b>\$11,500</b>	<b>\$8,050</b>	<b>\$965,470</b>	

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

The initial allocation to schools is 90 percent of the "Total Amount by Location." The remainder will be distributed when the actual pupil counts are known and certified to the Colorado Department of Education in November 2020.

Extra duty/additional salary funds additional hours worked to cover school events and/or work outside school year. Employees eligible to be paid are teachers and educational support professionals (ESP).

Mileage allocation funds are used to pay employees who use their own vehicles to do principal approved school business. Employees eligible to be reimbursed mileage are teachers and ESP.

## **STAFFING INFORMATION**

The following outlines the FY 20/21 recommended staffing formulas used to place staff into schools.

### **Elementary**

Classroom Teachers	Pupil to teacher ratio is the average class size to 1.0: All grades – 25:1 ratio
Support Teachers (Art, Music, P.E.)	0 – 199 = 2.0 FTE 200 – 299 = 2.5 FTE 300 + = 3.0 FTE
Counselors	1.0 FTE per school (33 FTE phased in 2018-19 through 2022-23) <b>MLO Total:</b> 6.0 FTE in 18-19. Additional 6.0 FTE in 19-20, and 6.0 FTE in 20-21.
Teacher Learning Coaches (TLC)	.5 FTE per small school (less than 250 students) 1.0 FTE per school over 250 students
Library Tech. Educators (LTE)	1.0 FTE per school.
Principals	1.0 FTE per school
Assistant Principals	450 - 524 students – 0 FTE to .5 FTE* per school 525 - 624 students - .5 FTE to 1.0 FTE* per school 625+ students – 1.0 FTE per school
Support Staff (office/clerical)	0 - 550 students – 16 hours per day per school (2.0 FTE) >550 students – 20 hours per day per school (2.5 FTE)
Support Staff (classroom)	Kindergarten – average <28 students/class – 4-hour aide per day per class Kindergarten – average >28 students/class – additional 2 hours per day aide time Grades 1 and 2 – average >28 students/class – 4-hour aide per day per class Grades 3, 4, 5 – average >30 students/class – 4-hour aide per day per class
Library Tech. Technicians (LTT)	The 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 R JWAC – 3.5 FTE
Library Tech Technicians (LTT)	The position of LTT is no longer a school-based position. The new model will provide a centrally-based Support Technician team providing library technology support for all schools.
Campus Supervisors	5.0 FTE - 6.0 FTE for Roy J. Wasson Academic Campus (1.0 FTE for Lead Campus Supervisor)
Master Group Leader	6.0 FTE for Roy J. Wasson Academic Campus (1.0 FTE for Family Center Lead)
Custodial Staff	1.0 Building Manager 1.0 Night Building Manager 1.0 Building Mechanic 9.0 FTE Building Technicians
Special Education	Assigned by the Special Education Department (see guidelines on last page)

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

### **Special Education Staffing Allocation Procedures**

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

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

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

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

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

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

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

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

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

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

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

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

**Colorado Springs School District 11**

Staffing Formula Summary  
Proposed FY 20-21

Description	Elementary	Middle	High	Alternative
<b>Exec/Pros</b>				
Principals	1.0 FTE per school	1.0 FTE per school	1.0 FTE per school	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	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	2.0 FTE per school	2.0 FTE per school up to 1,600 students  3.0 FTE per school with over 1,600 students	Achieve Online / Digital School – 1.0 FTE  Tesla Educational Opportunity School – 1.0 FTE
Business Managers/AD's			1.0 FTE per school	
Athletic Trainer			1.0 FTE per school	
<b>Teachers</b>				
Classroom Teachers	Pupil to teacher ratio is the average class size to 1.0:  All grades – 25:1 ratio	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	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	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
ELL Teachers	Refer to ELL Model	Refer to ELL Model	Refer to ELL Model	Refer to ELL Model
GT Teachers	Refer to GT Model	Refer to GT Model	Refer to GT Model	Refer to GT Model
Support Teachers	0 – 199 = 2.0 FTE 200 – 299 = 2.5 FTE 300 + = 3.0 FTE	Included in formula	Included in formula	Included in formula
Band Teachers	0.2 to 0.25 FTE	Included in formula	Included in formula	Included in formula
Orchestra Teachers	0.2 to 0.25 FTE	Included in formula	Included in formula	Included in formula
TOSA Tutoring Center			1.0 FTE per school	
Counselors	1.0 FTE per school (33 FTE to phase in 2018-19 through 2022-23)  MLO Total: 6.0 FTE in 18-19. Additional 6.0 FTE in 19-20 for a total of 12.0 FTE.	2.0 FTE per school plus .5 with enrollment of 1,000 students or more. Student Personnel Coordinators are counted as part of the counseling ratio.  Additional 1.0 FTE per school to phase in 2018-19 through 2022-23 with a total of 6.0 phased in 2018-19, none for 19-20.	1.0 FTE per school to phase in 2018-19 through 2022-23 with a total of 3 FTE phased in for 2018-19.  No counselors phased in for 2019-20. Add 1.0 FTE per 375 students.	1.0 FTE each for Achieve Online, Bijou, Digital, Odyssey  2.0 FTE for Tesla.
Dropout Counselors/Specialist			1.0 FTE per school	1.0 FTE at Roy J. Wasson Academic Campus
Teacher Learning Coaches (TLCs)	.5 FTE per small school (less than 250 students) 1.0 FTE per school over 250 students			
Library Tech Educators (LTEs)	1.0 FTE per school.	1.0 FTE per school	2.0 FTE per school	1.0 FTE at Roy J. Wasson Academic Campus

**Colorado Springs School District 11**

Staffing Formula Summary  
Proposed FY 20-21

Description	Elementary	Middle	High	Alternative
Dean of Students			1.0 FTE per school	1.0 FTE at Roy J. Wasson Academic Campus
Pupil Scheduling Services			1.0 FTE at CHS, MHS and PHS	
JROTC			3.0 FTE at DHS 4.0 FTE at MHS	
<b>ESP</b>				
Office/Clerical Support Staff	0 - 550 students – 16 hours per day per school = 2.0 FTE  >550 students – 20 hours per day per school = 2.5 FTE Kindergarten – average <28 students/class – 4 hour aide per day per class Kindergarten – average >28 students/class – additional 2 hours per day aide time Grades 1 and 2 – average >28 students/class – 4 hour aide per day per class Grades 3, 4, 5 – average >30 students/class – 4 hour aide per day per class	40 – 48 hours per school = 5.0 – 6.0 FTE	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	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 ECCO 3.2 FTE  TESLA 3.0 FTE Voc Ed 2.0 FTE  RJWAC 3.5 FTE
Master Group Leader				6.0 FTE for Roy J. Wasson Academic Campus (Plus 1.0 FTE Family Center Lead)
Library Tech Technicians (LTTs)	The LTT position is no longer school based. The new model will provide a centrally-based support technician team providing library technology support for all schools.	The LTT position is no longer school based. The new model will provide a centrally-based support technician team providing library technology support for all schools.	The LTT position is no longer school based. The new model will provide a centrally-based support technician team providing library technology support for all schools.	The LTT position is no longer school based. The new model will provide a centrally-based support technician team providing library technology support for all schools.
Campus Supervisors		16 hours per day per school = 2.0 FTE (1.0 FTE for West Middle School)	5.0 to 6.0 FTE for ≤ 1,800 students	6.0 FTE for Roy J. Wasson Academic Campus (Plus 1.0 FTE for lead campus supervisor)
Community Liaisons	Based on Community Need	Based on Community Need	Based on Community Need	
Study Hall Supervisor		1.0 FTE (JMS, RMS, JSMS, WMS)	1.0 to 3.0 FTE	
Building Manager	1.0 FTE building manager	1.0 FTE building manager 1.0 FTE assistant building manager	1.0 FTE building manager 1.0 FTE assistant building manager	1.0 FTE building manager 1.0 FTE night building manager
Custodial Staff	1.0 to 2.5 FTE building technicians  Average cleaning/square foot = 17,850	1.0 to 3.5 FTE building technicians  Average cleaning/square foot = 21,154	1.0 FTE building mechanic  6.5 to 9.0 FTE building technicians  Average cleaning per square foot = 24,300	1.0 FTE building mechanic  9.0 FTE building technicians
Special Education	Refer to SPED model	Refer to SPED model	Refer to SPED model	Refer to SPED model

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

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
<b>XYZ Elementary</b>										
<b>Instructional</b>										
<b>Centrally Funded</b>										
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			
<b>Enrollment Funded</b>										
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	
<b>Administration</b>										
<b>Centrally Funded</b>										
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			
<b>Enrollment Funded</b>										
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	Projected Count	Standard Allocation Amount	Field Trips Amount	Total Amount	Allocated to per Location	Allocated to per Location	Allocated to per Location	Loc #				
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



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>Administration</b>											
<b>Centrally Funded</b>											
10	xxx	00	24110	Office of Principal	013050	OT Salaries - Clerical	0000	1,680			
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			
<b>Enrollment Funded</b>											
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	

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.



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
				<b>Instruational</b>							
				<b>Centrally Funded</b>							
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			
				<b>Enrollment Funded</b>							
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



**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

<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. 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	Expenditures for computers and other technology equipment. Examples are computers, laser printers, CD ROM equipment, DVD players, VCRs, 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.
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: Budget Analyst/HRMS (Human Resources) and Budget Analyst I, both under the direction of the Executive 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 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 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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