



# School Accountability Committee Budget Training

---

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

Budget and Planning  
1115 North El Paso Street  
Colorado Springs, Colorado 80903  
Phone: 719-520-2011

Fax: 719-633-9347  
[Budget and Planning](#)

October 16, 2023

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



# SAC Budget Training Table of Contents

---

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

Beginning with the Basics.....	1
Budget Development Calendar for FY 2024-25.....	2
FY 23/24 Proposed Budget: School Accounts and Staffing Formulas.....	4
Elementary School Budget Allocation Package.....	17
Middle School Budget Allocation Package.....	19
High School Budget Allocation Package.....	22
Chart of Accounts Primer.....	25
Budget Department Overview.....	27





### 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.

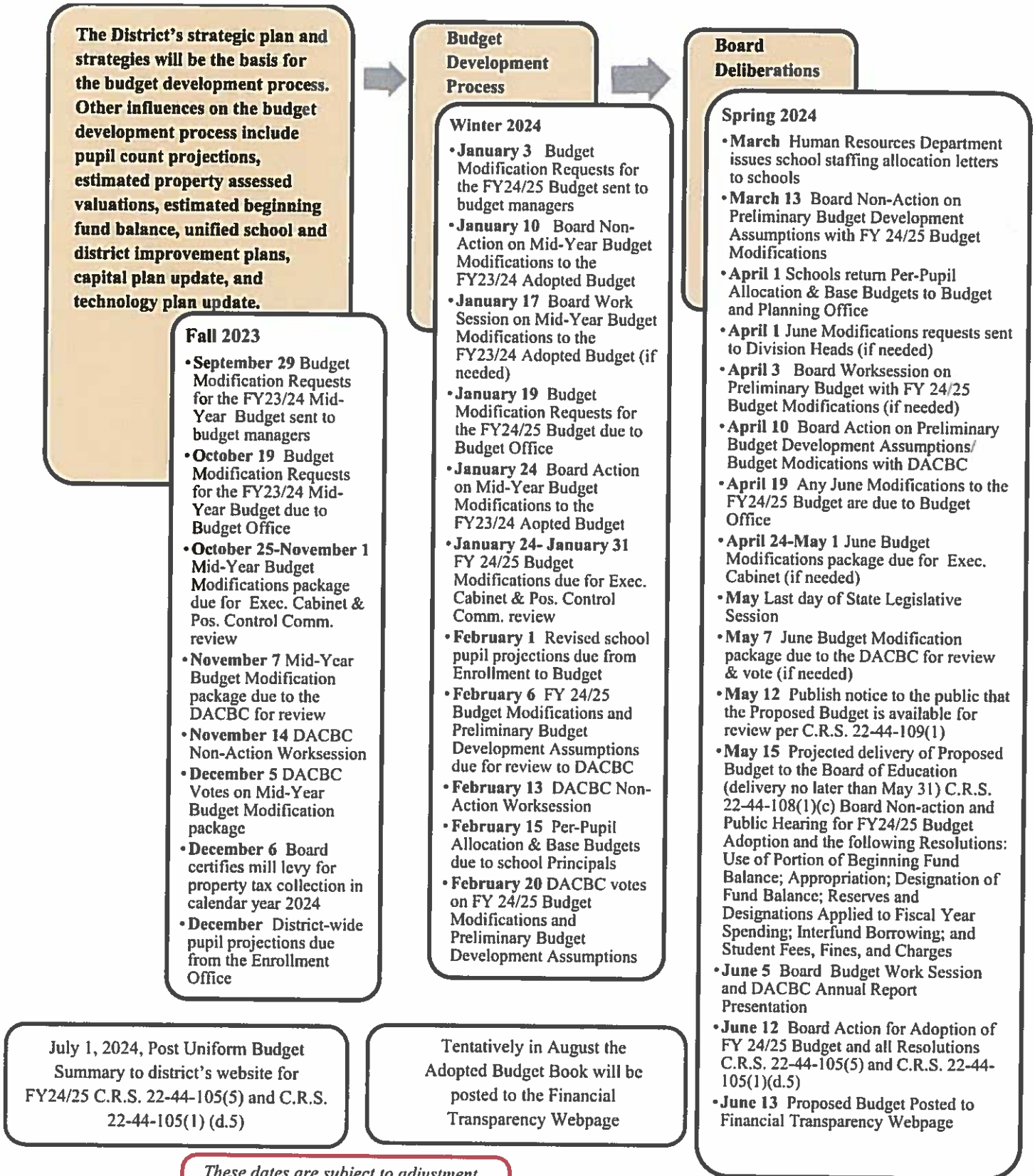
### School and Student Activity Accounts

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 2024-2025 Budget



**SCHOOL**

**ALLOCATIONS**

**for**

**INSTRUCTIONAL**

**and**

**NON-INSTRUCTIONAL**

**USES**

**Colorado Springs School District 11**  
**GENERAL FUND (Excludes Preschool & Risk Management Funds)**  
**Detail Schedule of Expenditures, Transfers, and Reserves by Program**  
**FY 2023-24 Adopted Budget**

Program Name	Number	Actual			Budget		
		2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Mid-Year	Difference	2023-24 Adopted
<b>INSTRUCTIONAL SERVICES</b>							
	00100-						
General Education	00300	96,137,483	84,328,804	103,521,890	114,772,643	11,050,537	125,823,180
Intramural Activities	0021A	59,183	21,304	69,078	81,312	5,453	86,765
Montessori Preschool	00400	207,277	166,366	226,743	184,547	19,095	203,642
Post Secondary	00500	805,702	743,176	769,541	1,168,299	49,650	1,217,949
Gifted and Talented	00700	3,384,891	2,890,009	3,378,310	3,832,128	325,161	4,157,289
International Baccalaureate	0071B	80,446	69,862	91,788	124,456	-	124,456
General Instructional Media	00800	113,906	99,153	102,903	132,418	-	132,418
Spark Online Academy	00901	-	61,489	1,665,779	2,192,321	(300,123)	1,892,198
Achieve Online	009AC	1,357,193	1,243,492	1,508,447	1,568,919	28,573	1,597,492
Alternative Programs	009AL	2,547,128	2,368,693	2,777,223	2,952,855	141,416	3,094,271
AVID Program	009AV	435,128	267,790	386,706	330,578	5,469	336,047
Instructional Staff Stipends	009CA	1,721,992	1,646,093	1,813,422	1,910,635	-	1,910,635
Committed Youth/Detention Center	009CY/DC	66,932	15,103	98,828	131,000	-	131,000
Digital School	009DS	489,783	440,449	506,280	516,074	39,891	555,965
Early College High School	009EC	926,668	880,623	1,023,871	1,334,471	100,219	1,434,690
English Language Learners	009ES	4,212,517	3,480,295	3,855,578	4,106,302	2,298,659	6,404,961
Expelled Students	009EX	279,263	258,746	283,195	354,420	(154,022)	200,398
Student Conferences, Clubs, Activities	009SC	57,821	385	8,355	68,279	(4,095)	64,184
Summer Literacy	009SL	-	-	374	84,000	(5,040)	78,960
Summer School	009SS	-	375	54	20,930	-	20,930
Tutoring Program	009TP	746,602	776,329	794,860	977,448	-	977,448
Teachers' Post Employment Benefits	009TR	770,754	1,313,507	1,412,483	3,449,114	-	3,449,114
Career & Technical Education	009VE	569,043	639,988	814,161	964,510	(2,875)	961,635
Literacy	05110	2,697,886	2,410,574	2,844,512	2,920,969	384,813	3,305,782
Junior ROTC	08910	704,044	673,560	824,315	938,688	110,835	1,049,523
Challenger Learning Center	13450	70,625	48,150	93,625	83,000	(4,980)	78,020
Special Education (incl Preschool)	17000/17910	18,909,968	18,276,957	18,457,032	22,826,338	3,687,458	26,513,796
Work Study	17050	18,463	14,100	18,893	27,968	-	27,968
Speech Pathologists	17710	2,775,073	2,744,975	3,024,884	2,990,390	1,479,485	4,469,875
Transition Program	17990	460,844	433,307	547,031	637,339	64,499	701,838
Athletics	18000	1,903,709	1,544,452	2,483,317	2,227,877	101,000	2,328,877
<b>TOTAL INSTRUCTIONAL SERVICES</b>		<b>142,510,324</b>	<b>127,858,106</b>	<b>153,403,478</b>	<b>173,910,228</b>	<b>19,421,078</b>	<b>193,331,306</b>
<b>STUDENT SUPPORT</b>							
<b>Pupil Services</b>							
Interpretation Services	21001	-	21,064	40,766	48,000	47,856	95,856
Attendance Services	21110	318,140	337,009	339,728	648,105	(134,793)	513,312
Social Work Services	21130	1,772,350	1,838,949	2,108,021	2,169,948	235,556	2,405,504
Pupil Auditing Services	21140	262,497	361,018	548,943	702,197	30,598	732,795
Archives/Records Management	21150	267,111	272,216	293,603	272,649	34,651	307,300
Dropout Prevention Services	21180	471,747	465,464	281,615	438,902	(235,569)	203,333
Community Liaisons	21190	466,386	477,089	439,072	532,595	66,478	599,073
Counseling Services	21220	7,336,156	7,475,773	8,174,419	10,193,078	1,048,932	11,242,010
Pupil Scheduling Services	21260	259,127	263,300	287,892	300,638	27,651	328,289
Nursing Services	21340	1,030,233	1,106,797	1,211,664	1,163,878	452,082	1,615,960
Medicaid	21390	2,498	-	2,271	-	-	-
Psychological Services	21400	1,845,049	1,700,477	1,836,994	2,212,502	334,898	2,547,400
Audiology Services	21500	186,832	195,015	213,981	220,520	41,435	261,955
Occupational & Physical Therapists	21600	637,018	655,193	742,539	699,987	262,050	962,037
Behavior Intervention Specialists	21700	306,569	282,379	354,171	359,268	32,474	391,742
Grant Student Support	21900	-	-	4,054	-	-	-
Before and After School Programs	21910	110,470	701	135,032	1,129,324	(36,864)	1,092,460
<b>Total Pupil Services</b>		<b>15,272,183</b>	<b>15,452,444</b>	<b>17,014,765</b>	<b>21,091,591</b>	<b>2,207,435</b>	<b>23,299,026</b>



**Colorado Springs School District 11**  
**SCHOOL INSTRUCTIONAL ALLOCATIONS**  
**ADOPTED FY2023-2024 BUDGET**

School	Loc #	Projected Count	Instructional Accounts					Per Pupil Allocation
			Standard Allocation		Nova Net 050000	Student Travel 058000	Total	
			Amount to Allocate	Amount per Location			Amount by Location	
Adams Elementary	101	304.0	105.00	31,921	-	-	31,921	105.0
Audubon Elementary	102	227.0	105.00	23,836	-	-	23,836	105.0
Bristol Elementary	104	247.0	105.00	25,936	-	-	25,936	105.0
Buena Vista Montessori	105	164.0	105.00	17,221	-	-	17,221	105.0
Carver Elementary	106	200.0	105.00	21,001	-	-	21,001	105.0
Chipeta Elementary	109	381.0	105.00	40,006	-	-	40,006	105.0
Columbia Elementary	107	251.0	105.00	26,356	-	-	26,356	105.0
Edison Elementary	108	241.0	105.00	25,306	-	-	25,306	105.0
Freedom Elementary	143	302.0	105.00	31,711	-	-	31,711	105.0
Fremont Elementary	110	310.0	105.00	32,551	-	-	32,551	105.0
Grant Elementary	111	330.0	105.00	34,651	-	-	34,651	105.0
Henry Elementary	112	300.0	105.00	31,501	-	-	31,501	105.0
Howbert Elementary	113	223.0	105.00	23,416	-	-	23,416	105.0
Jackson Elementary	116	307.0	105.00	32,236	-	-	32,236	105.0
Keller Elementary	118	307.0	105.00	32,236	-	-	32,236	105.0
King Elementary	119	268.0	105.00	28,141	-	-	28,141	105.0
Madison Elementary	123	242.0	105.00	25,411	-	-	25,411	105.0
Martinez Elementary	122	332.0	105.00	34,861	-	-	34,861	105.0
McAuliffe Elementary	142	440.0	105.00	46,201	-	-	46,201	105.0
Midland Elementary	124	118.0	105.00	12,391	-	-	12,391	105.0
Monroe Elementary	125	310.0	105.00	32,551	-	-	32,551	105.0
Queen Palmer Elem.	126	172.0	105.00	18,061	-	-	18,061	105.0
Penrose Elementary	127	284.0	105.00	29,821	-	-	29,821	105.0
Rogers Elementary	129	269.0	105.00	28,246	-	-	28,246	105.0
Rudy Elementary	131	315.0	105.00	33,076	-	-	33,076	105.0
Scott Elementary	140	441.0	105.00	46,306	-	-	46,306	105.0
Steele Elementary	132	244.0	105.00	25,621	-	-	25,621	105.0
Stratton Elementary	133	257.0	105.00	26,986	-	-	26,986	105.0
Taylor Elementary	134	139.0	105.00	14,596	-	-	14,596	105.0
Trailblazer Elementary	139	205.0	105.00	21,526	-	-	21,526	105.0
Twain Elementary	135	308.0	105.00	32,341	-	-	32,341	105.0
West Elementary	148	145.0	105.00	15,226	-	-	15,226	105.0
Wilson Elementary	138	309.0	105.00	32,446	-	-	32,446	105.0
<b>Total Elementary</b>		<b>8,892.0</b>		<b>933,693</b>	<b>-</b>	<b>-</b>	<b>933,693.0</b>	

**Colorado Springs School District 11**  
**SCHOOL INSTRUCTIONAL ALLOCATIONS**  
**ADOPTED FY2023-2024 BUDGET**

School	Loc #	Projected Count	Instructional Accounts					
			Standard Allocation		Nova Net 050000	Student Travel 058000	Total	
			Amount to Allocate	Amount per Location			Amount by Location	Per Pupil Allocation
Galileo Math & Science	250	397.0	112.00	44,465	-	-	44,465	112.0
Swigert Aerospace	251	478.0	112.00	53,537	-	-	53,537	112.0
Holmes Middle	242	495.0	112.00	55,441	-	-	55,441	112.0
Jenkins Middle	249	703.0	112.00	78,737	-	-	78,737	112.0
Mann Middle	244	382.0	112.00	42,785	-	-	42,785	112.0
North Middle	245	498.0	112.00	55,777	-	-	55,777	112.0
Russell Middle	246	517.0	112.00	57,905	-	-	57,905	112.0
Sabin Middle	247	612.0	112.00	68,545	-	-	68,545	112.0
West Middle	248	183.0	112.00	20,497	-	-	20,497	112.0
<b>Total Middle School</b>		<b>4,265.0</b>		<b>477,689</b>	<b>-</b>	<b>-</b>	<b>477,689</b>	
Coronado High	350	1,205.0	121.00	145,806	8,460	5,000	159,266	132.2
Doherty High	351	1,803.0	121.00	218,164	8,460	5,000	231,624	128.5
Mitchell High	352	919.0	121.00	111,200	8,460	5,000	124,660	135.6
Palmer High	353	1,404.0	121.00	169,885	8,460	5,000	183,345	130.6
<b>Total High School</b>		<b>5,331.0</b>		<b>645,055</b>	<b>33,840</b>	<b>20,000</b>	<b>698,895</b>	
Bijou	470	125.0	121.00	15,126	-	-	15,126	121.0
Tesla	475	250.0	121.00	30,251	-	-	30,251	121.0
Odyssey Early College	454	320.0	121.00	38,721	-	-	38,721	121.0
Spark	464	313.0	121.00	40,294	-	-	40,294	128.7
Digital High School	461	140.0	121.00	16,940	-	-	16,940	121.0
Achieve On-line	462	330.0	121.00	39,930	-	-	39,930	121.0
<b>Total Alternative Prog.</b>		<b>1,478.0</b>		<b>181,262</b>	<b>-</b>	<b>-</b>	<b>181,262</b>	
<b>Total All Instructional Accounts</b>				<b>\$2,237,699</b>	<b>\$33,840</b>	<b>\$20,000</b>	<b>\$2,291,539</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**  
**ADOPTED FY2023-2024 BUDGET**

School	Loc #	Projected Count	Amount to Allocate	Non-Instructional Office Accounts							Total Office Accounts
				Office Allocation	Lunchroom Aides 012050	Teacher Extra-Duty 015020	Additional Clerical 015050	Related Benefits 020020/50	Graduation Supplies 061700	Mileage Allocation 058300	
Adams Elementary	101	304.0	25.60	7,782	3,625	250	-	866	-	194	12,717
Audubon Elementary	102	227.0	25.60	5,811	3,625	250	-	866	-	194	10,746
Bristol Elementary	104	247.0	25.60	6,323	3,625	250	-	866	-	194	11,258
Buena Vista Montessori	105	164.0	25.60	4,198	3,625	250	-	866	-	194	9,133
Carver Elementary	106	200.0	25.60	5,120	3,625	250	-	866	-	194	10,055
Chipeta Elementary	109	381.0	25.60	9,753	3,625	250	-	866	-	194	14,688
Columbia Elementary	107	251.0	25.60	6,425	3,625	250	-	866	-	194	11,360
Edison Elementary	108	241.0	25.60	6,169	3,625	250	-	866	-	194	11,104
Freedom Elementary	143	302.0	25.60	7,731	3,625	250	-	866	-	194	12,666
Fremont Elementary	110	310.0	25.60	7,936	3,625	250	-	866	-	194	12,871
Grant Elementary	111	330.0	25.60	8,448	3,625	250	-	866	-	194	13,383
Henry Elementary	112	300.0	25.60	7,680	3,625	250	-	866	-	194	12,615
Howbert Elementary	113	223.0	25.60	5,708	3,625	250	-	866	-	194	10,643
Jackson Elementary	116	307.0	25.60	7,859	3,625	250	-	866	-	194	12,794
Keller Elementary	118	307.0	25.60	7,859	3,625	250	-	866	-	194	12,794
King Elementary	119	268.0	25.60	6,860	3,625	250	-	866	-	194	11,795
Madison Elementary	123	242.0	25.60	6,195	3,625	250	-	866	-	194	11,130
Martinez Elementary	122	332.0	25.60	8,499	3,625	250	-	866	-	194	13,434
McAuliffe Elementary	142	440.0	25.60	11,264	3,625	250	-	866	-	194	16,199
Midland Elementary	124	118.0	25.60	3,020	3,625	250	-	866	-	194	7,955
Monroe Elementary	125	310.0	25.60	7,936	3,625	250	-	866	-	194	12,871
Queen Palmer Elem.	126	172.0	25.60	4,403	3,625	250	-	866	-	194	9,338
Penrose Elementary	127	284.0	25.60	7,270	3,625	250	-	866	-	194	12,205
Rogers Elementary	129	269.0	25.60	6,886	3,625	250	-	866	-	194	11,821
Rudy Elementary	131	315.0	25.60	8,064	3,625	250	-	866	-	194	12,999
Scott Elementary	140	441.0	25.60	11,289	3,625	250	-	866	-	194	16,224
Steele Elementary	132	244.0	25.60	6,246	3,625	250	-	866	-	194	11,181
Stratton Elementary	133	257.0	25.60	6,579	3,625	250	-	866	-	194	11,514
Taylor Elementary	134	139.0	25.60	3,558	3,625	250	-	866	-	194	8,493
Trailblazer Elementary	139	205.0	25.60	5,248	3,625	250	-	866	-	194	10,183
Twain Elementary	135	308.0	25.60	7,884	3,625	250	-	866	-	194	12,819
West Elementary	148	145.0	25.60	3,712	3,625	250	-	866	-	194	8,647
Wilson Elementary	138	309.0	25.60	7,910	3,625	250	-	866	-	194	12,845
<b>Total Elementary</b>		<b>8,892.0</b>		<b>227,625</b>	<b>119,625</b>	<b>8,250</b>	<b>-</b>	<b>28,578</b>	<b>-</b>	<b>6,402</b>	<b>390,480</b>

**Colorado Springs School District 11**  
**SCHOOL NON-INSTRUCTIONAL ALLOCATIONS**  
**ADOPTED FY2023-2024 BUDGET**

School	Loc #	Projected Count	Amount to Allocate	Non-Instructional Office Accounts								Total Office Accounts
				Office Allocation	Lunchroom Aides 012050	Teacher Extra-Duty 015020	Additional Clerical 015050	Related Benefits 020020/50	Graduation Supplies 061700	Mileage Allocation 058300		
Galileo Math and Science	250	397.0	27.40	10,877	-	5,300	2,300	1,699	-	103	20,279	
Swigert Aerospace	251	478.0	27.40	13,097	-	5,300	2,300	1,699	-	103	22,499	
Holmes Middle	242	495.0	27.40	13,563	-	5,300	2,300	1,699	-	103	22,965	
Jenkins Middle	249	703.0	27.40	19,262	-	5,300	2,300	1,699	-	103	28,664	
Mann Middle	244	382.0	27.40	10,466	-	5,300	2,300	1,699	-	103	19,868	
North Middle	245	498.0	27.40	13,645	-	5,300	2,300	1,699	-	103	23,047	
Russell Middle	246	517.0	27.40	14,165	-	5,300	2,300	1,699	-	103	23,567	
Sabin Middle	247	612.0	27.40	16,768	-	5,300	2,300	1,699	-	103	26,170	
West Middle	248	183.0	27.40	5,014	-	5,300	2,300	1,699	-	103	14,416	
<b>Total Middle School</b>		<b>4,265.0</b>		<b>116,857</b>	<b>-</b>	<b>47,700</b>	<b>20,700</b>	<b>15,291</b>	<b>-</b>	<b>927</b>	<b>201,475</b>	
Coronado High	350	1,205.0	29.20	35,186	-	14,100	1,345	3,452	2,500	103	56,686	
Doherty High	351	1,803.0	29.20	52,647	-	14,100	1,345	3,452	2,500	103	74,147	
Mitchell High	352	919.0	29.20	26,834	-	14,100	1,345	3,452	2,500	103	48,334	
Palmer High	353	1,404.0	29.20	40,996	-	14,100	1,345	3,452	2,500	103	62,496	
<b>Total High School</b>		<b>5,331.0</b>		<b>155,663</b>	<b>-</b>	<b>56,400</b>	<b>5,380</b>	<b>13,808</b>	<b>10,000</b>	<b>412</b>	<b>241,663</b>	
Bijou School	470	125.0	29.20	3,650	-	5,100	1,345	1,441	500	103	12,139	
Tesla	475	250.0	29.20	7,300	-	5,100	1,345	1,441	500	103	15,789	
Odyssey ECCO	454	320.0	29.20	9,344	-	5,100	1,345	1,441	500	103	17,833	
Spark	464	313.0	29.20	9,139	-	5,100	1,345	1,441	500	103	17,628	
Digital High School	461	140.0	29.20	4,088	-	5,100	1,345	1,441	-	103	12,077	
Achieve On-line	462	330.0	29.20	9,636	-	5,100	1,345	1,441	500	103	18,125	
<b>Total Alternative Programs</b>		<b>1,478.0</b>		<b>43,157</b>	<b>-</b>	<b>30,600</b>	<b>8,070</b>	<b>8,646</b>	<b>2,500</b>	<b>618</b>	<b>93,591</b>	

**Total All Non-Instructional Accounts**

<b>\$543,302</b>	<b>\$119,625</b>	<b>\$142,950</b>	<b>\$34,150</b>	<b>\$66,323</b>	<b>\$12,500</b>	<b>\$8,359</b>	<b>\$927,209</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 23/24 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 Grades K-2 – lowered differentiated staffing ratio based on achievement and socio-economic challenges. These additional teachers are funded by the General Fund. Ratios depend on Title I status and eligibility.
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) MLO Total: 6.0 FTE in 18-19, 19-20, 20-21, 21-22. Additional 9.0 FTE in 22-23
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	400+ Target Enrollment – 1 FTE per school
Support Staff (office/clerical)	0 - 550 students – 16 hours per day per school (2.0 FTE) >550 students – 20 hours per day per school (2.5 FTE)
Support Staff (classroom)	Kindergarten – average <28 students/class – 4-hour aide per day per class Kindergarten – average >28 students/class – additional 2 hours' day aide time Grades 1 and 2 – average >28 students/class – 4-hour aide per day per class Grades 3, 4, 5 – average >30 students/class – 4-hour aide per day per class
Library Tech. Technicians (LTT)	The position of LTT is no longer a school-based position. The new model will provide a centrally-based Support Technician team providing library technology support for all schools.
Custodial Staff	1.0 FTE Building Manager 1.0 – 2.5 FTE Building Technicians
Special Education	Assigned by the Special Education Department (see guidelines on last page)

### Middle Schools

Classroom Teachers	Projected student enrollment of the school times the number of hours in a student's day divided by the number of hours teachers teach in a day divided by 30.0. Enrollment x 6.35 / 4.6 / 30
Counselors	2.0 FTE per school plus .5 with an enrollment of 1,000 students or more. Additional 1.0 FTE per school to be phased in 2018-19 through 2021-22 with a total of 6.0 FTE phased in for 2018-19. The remaining middle school FTE were phased into the 2019-2020 and 2021-2022 school years.
Library Tech Educators (LTE)	1.0 FTE per school
Principals	1.0 FTE per school
Assistant Principals	2.0 FTE per school
Support Staff (office & classroom)	40 – 48 hours per school (5.0 – 6.0 FTE)  The position of LTT is no longer a school-based position. The new model will provide a centrally-based Support Technician providing library technology support for all schools.
Campus Supervisors	16 hours per day per school (2.0 FTE) (1.0 FTE for West MS)

Custodial Staff                    1.0 FTE Building Manager  
 1.0 FTE Assistant Building Manager  
 1.0 – 3.5 FTE Building Technician

Special Education                    Assigned by the Special Education Department (see guidelines on last page)

Conversion Factor:    A department head or principal is allowed to convert two ESP positions to one teacher position. Likewise, the department head may convert one teacher position into two ESP positions. Conversions of executive/professional positions are based on salary. This means the salary of the eliminated position must be equal to or greater than the salary of the new position. A form for all conversions must be submitted to be approved by the Human Resources Department. Each conversion is valid through June 30 of the fiscal year the application is made. If the department head or principal wishes to continue the conversion into the next fiscal year, a new application must be submitted and approved.

**High Schools**

Classroom Teachers                    Projected student enrollment of the school times the number of hours in a student’s day divided by the number of hours’ teachers teach in a day divided by 33.5. Enrollment x 6.2 / 4.6 / 33.5

Counselors                    1.0 FTE per school to be phased in 2018-19 through 2022-23 with a total of 3 FTE phased in for 2018-19. Add 1.0 FTE per 375 students.

Library Tech. Educators (LTE)    2.0 FTE per school

Principals                    1.0 FTE per school

Assistant Principals                    2.0 FTE per school up to 1,600 students and 3.0 FTE per school with over 1,600 students

Athletic Directors                    1.0 FTE per school

Dropout Counselors                    1.0 FTE per school

Support Staff  
 (office / business / classroom)    1,100 - 1,600 students – 120 hours per day per school (15.0 FTE)  
 1,601 - 1,800 students – 128 hours per day per school (16.0 FTE)  
 1,801+ students – 136 hours per day per school (17.0 FTE) + 4 hours/day added business support

Library Tech. Technicians (LTT)    The position of LTT is no longer a school-based position. The new model will provide a centrally-based Support Technician team providing library technology support for all schools.

Campus Supervisors                    48 hours per day (6.0 FTE) for ≤ 1,800 students

Custodial Staff                    1.0 FTE Building Manager  
 1.0 FTE Assistant Building Manager  
 1.0 Building Mechanic  
 6.5 – 9.0 FTE Building Technician

Special Education                    Assigned by the Special Education Department (see guidelines on last page)

**Alternative Education**

Classroom Teachers                    Achieve / Digital – 13.5 FTE / 5 FTE  
 Bijou School – 7.5 FTE  
 Career Pathways – 7 FTE  
 Odyssey Early College and Career Options – 11 FTE  
 Roy J. Wasson Academic Campus – program based  
 Tesla Educational Opportunity School – 13.5 FTE

Counselors                    1.0 FTE each for Achieve Online, Bijou, Digital, Odyssey, and 2.0 FTE for Tesla.

Library Tech Educators (LTE)	1.0 FTE at Roy J. Wasson Academic Campus
Executive Director	Roy J. Wasson Academic Campus – 1.0 FTE
Principals	Achieve Online / Digital School – 1.0 FTE Bijou School – 1.0 FTE Odyssey Early College and Career Options – 1.0 FTE Tesla Educational Opportunity School – 1.0 FTE
Assistant Principals	Achieve Online / Digital School – 1.0 FTE Tesla Educational Opportunity School – 1.0 FTE
Support Staff	21.7 FTE – Across Alternative Sites Achieve/Digital – 5.0 FTE Adult Ed – 1.0 FTE Bijou – 2.0 FTE Career Pathways – 2.0 FTE Odyssey Early College and Career Options – 3.2 FTE TESLA – 3.0 FTE Voc. Ed – 2.0 FTE RJWAC – 3.5 FTE
Library Tech Technicians (LTT)	The position of LTT is no longer a school-based position. The new model will provide a centrally-based Support Technician team providing library technology support for all schools.
Campus Supervisors	5.0 FTE - 6.0 FTE for Roy J. Wasson Academic Campus (1.0 FTE for Lead Campus Supervisor)
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 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).





## D11 Account Primer

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 people or firms with specialized skills and knowledge. While a 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 are 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.

## D11 Account Primer

051300	Contracted Transportation	Contracted 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 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.
058100	In-State Travel	Expenditures for travel and registration fees within the state.
058200	Out-of-State Travel	Expenditures for travel and registration fees outside the state.
058300	Mileage Reimbursement	Reimbursement for miles traveled while on business for the school district.
061000	General Supplies and Materials	Expenditures for purchase of all supplies for the operation of a school district, including freight and cartage for the delivery of these supplies.
061700	Graduation Supplies	Expenditures for purchase of all supplies used during high school commencement and other graduation exercises.
064200	Textbooks/Curriculum Res	Textbooks prescribed and available for general use. Including hard copy and electronic curriculum materials. This category includes costs of workbooks as well as textbooks to be resold or rented and the costs of repairs or rebinding.
064300	Library Books/Periodicals	Books and periodicals prescribed and available for general use, including library and reference books. Also costs of binding and other repairs to school library books.
065000	Technology Supplies	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 > \$10K per item	Expenditures for the initial purchase and replacement of items of equipment with a single item cost exceeding \$10,000.
073400	Technology Equipment >\$10K per item	Expenditures for computers and other technology equipment with a single item cost exceeding \$10,000, qualifies as a fixed asset inventory (\$10,000, including capitalization of shipping and set-up costs). Equipment that is used for instructional purposes should be charged to appropriate instructional programs.
073500	Equipment <\$10K per item	Expenditures for items classified as equipment and/or tech equipment, but costing less than the district policy for fixed assets inventory (\$10,000), Examples are computers, laser printers, CD ROM equipment, DVD players, water bottle fillers, VCRs, etc. Equipment that is used for instructional purposes should be charged to appropriate instructional programs.
081000	Dues and Membership Fees	Expenditures or assessments for membership in professional or other organizations. This includes any fee assessed for membership. Costs for registration, participation, or entrance to an event should be coded to object 058000. Fees for professional services should be charged to 039000.
085100	Internal Transportation	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 are 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 with 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 includes: Senior Financial Analyst/HRMS (Human Resources), Budget Financial Analyst, and Budget Analyst 1. They are all under the direction of the Chief Resource Officer, Senior Executive Director and Director of Financial Services.

#### Department Overview

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

#### Budget

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

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

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

#### Human Resource Management System

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

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

#### Committee

The budget office is heavily involved with the District Accountability Committee budget subcommittee. The subcommittee meets each month from September through May. The budget office researches and provides information for the budget subcommittee to make informed

Chief Resource Officer	Brandan Comfort	520-2042	<a href="mailto:Brandan.comfort@d11.org">Brandan.comfort@d11.org</a>
Senior Executive Director Fin. Svcs.	Laura Hronik	520-2048	<a href="mailto:Laura.hronik@d11.org">Laura.hronik@d11.org</a>
Director of Financial Svcs.	Jennifer Bennett	520-2097	<a href="mailto:Jennifer.bennett@d11.org">Jennifer.bennett@d11.org</a>
Senior Financial Analyst/HRMS	Amber Hickman	520-2376	<a href="mailto:Amber.hickman@d11.org">Amber.hickman@d11.org</a>
Budget Financial Analyst	Jolanda Rivera	520-2072	<a href="mailto:Jolanda.rivera@d11.org">Jolanda.rivera@d11.org</a>
Budget Analyst 1	Danyalla Cade	8	<a href="mailto:Danyalla.cade@d11.org">Danyalla.cade@d11.org</a>