

June 14, 2023



Fiscal Year

# 2023-2024

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# Adopted Budget

July 1, 2023  
through  
June 30, 2024



(719) 520-2000



D11.org



Colorado Springs School District 11  
1115 North El Paso Street  
Colorado Springs, CO 80903

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.

# Colorado Springs School District 11

## FY2023-2024 Adopted Budget

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**RESOLUTION 2023-41**  
**APPROPRIATION LEVELS BUDGETED**  
**FOR THE**  
**FISCAL YEAR BEGINNING JULY 1, 2023**  
**AND**  
**ENDING JUNE 30, 2024**

*Be it resolved,* by the Board of Education of Colorado Springs School District 11, in the county of El Paso and state of Colorado that the amounts shown in the following schedule be appropriated to each fund as approved on June 14, 2023 for the current fiscal year beginning July 1, 2023 and ending June 30, 2024.

<b>Fund</b>	<b>Proposed Budget FY2023-2024 Fund Balance and Anticipated Revenues May 17, 2023</b>	<b>June Modification Amounts</b>	<b>Total Appropriation by Fund</b>	<b>Budgeted FY2023-2024 Payments Included in Other Funds</b>	<b>Proposed Budget FY2023-2024 Less Payments Included in Other Funds</b>
<b>General Fund</b>	\$ 407,828,843	\$ -	\$ 407,828,843	\$ -	\$ 407,828,843
Risk Management	7,546,353	-	7,546,353	-	7,546,353
Preschool	6,548,023	-	6,548,023	-	6,548,023
<b>Special Revenue Funds:</b>					
Governmental Designated					
Purpose Grants	90,185,889	-	90,185,889	-	90,185,889
Food Services	20,596,238	-	20,596,238	-	20,596,238
Student Activity	6,286,604	-	6,286,604	-	6,286,604
Other Special Revenue	211,869	-	211,869	-	211,869
Mill Levy Override	330,000	-	330,000	-	330,000
<b>Capital Projects Fund:</b>					
Capital Reserve	76,303,966	-	76,303,966	-	76,303,966
<b>Internal Service Funds:</b>					
Risk-Related Funds	41,051,423	-	41,051,423	21,631,768	19,419,655
Production Printing	1,730,055	-	1,730,055	1,600,000	130,055
<b>Trust Funds:</b>					
Private Purpose Trusts	409,389	-	409,389	-	409,389
<b>TOTAL BUDGET</b>	<b>\$ 659,028,652</b>	<b>\$ -</b>	<b>\$ 659,028,652</b>	<b>\$ 23,231,768</b>	<b>\$ 635,796,884</b>

Board of Education President Dr. Parth Melpakam  
Colorado Springs School District 11



June 14, 2023



**BOARD OF EDUCATION**  
Colorado Springs School District 11



Dr. Parth Melpakam, President  
Term: 2019-2023



Jason Jorgenson, Vice President  
Term: 2019-2023



Dr. Sandra Bankes, Secretary  
Term: 2021-2025



Lauren Nelson, Treasurer  
Term 2021-2025



Darleen Daniels, Director  
Term: 2019-2023



Rev. Al Loma, Director  
Term: 2021-2023



Julie Ott, Director  
Term: 2021-2025





**Kris Odom**  
**Interim Chief Operations Officer**  
**1115 N. El Paso Street, Colorado Springs, CO 80903**  
**Phone: (719) 520-2010**  
**FAX: (719) 633-9347**  
**E-mail: kris.odom@d11.org**

May 17, 2022

Mr. Michael Gaal, Superintendent  
Colorado Springs School District 11  
1115 North El Paso Street  
Colorado Springs, CO 80903

**Subject: Transmittal of the Proposed Budget for Fiscal Year 2023-2024**

We are pleased to submit to you the proposed budget for fiscal year 2023-2024 (July 1, 2023 – June 30, 2024). The budget is presented in compliance with applicable Colorado state statutes and Colorado Department of Education (CDE) regulations. A balanced budget is presented for each of the District's funds with projected beginning fund balance plus anticipated revenues equal to expenditures and reserve allocations. The budgets presented have been developed to accomplish the policies and goals established by the Board of Education.

**Budget Process**

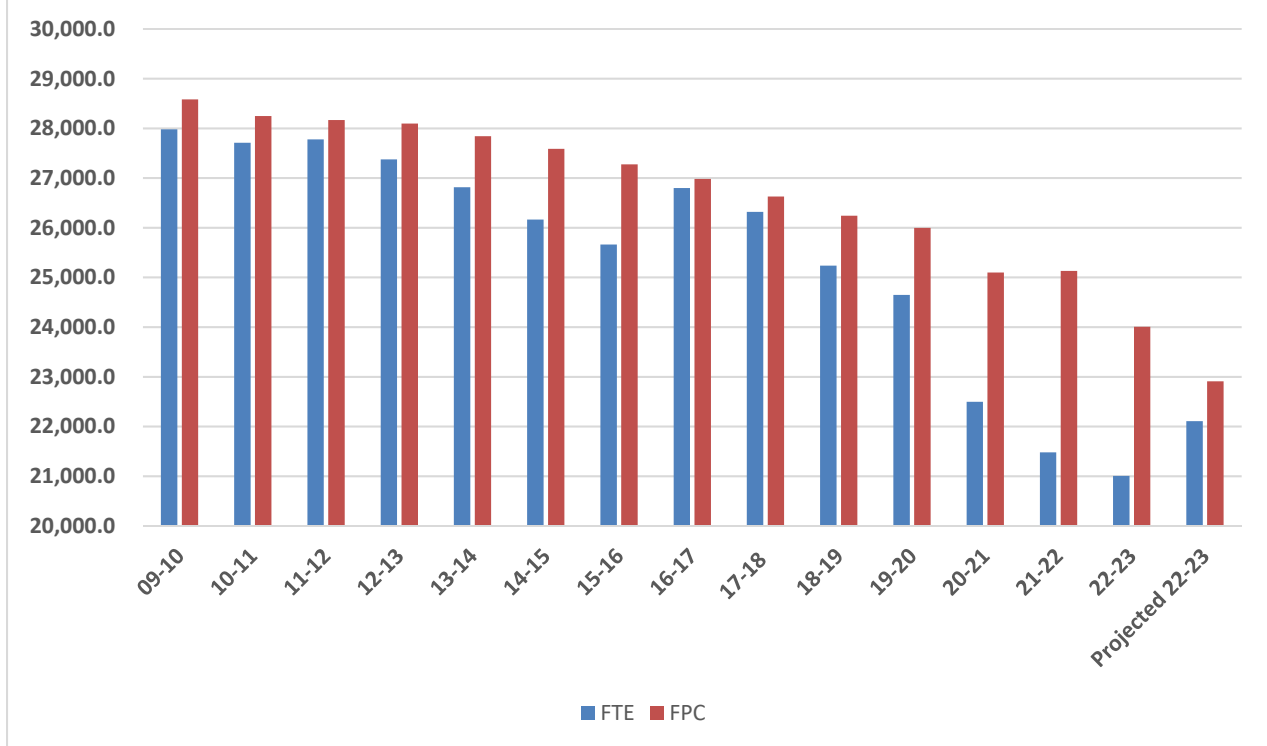
The budget was formulated with input from the Board of Education, division chiefs, department administrators, building principals, staff members and community members. The priorities of the budget are aligned with the themes of the strategic plan and reflects the cost of necessary support and services for schools and students. The District is especially thankful for the input of the District Accountability Budget Subcommittee (DACBC). The DACBC was once again heavily involved in evaluating proposals for additional funding and provided an invaluable service with their input on this budget proposal.

The largest budget priority for 2023-2024 is to invest in District employees with the goal to be able to recruit and retain employees in critical, in classroom, positions that directly impact student achievement. Priority was also given to positions that are experiencing higher vacancy rates and positions that are lower than comparable positions in surrounding school districts.

**Student Enrollment Trends**

Despite a major focus on student enrollment and a positive outlook going forward, the District continues to use five-year declining enrollment averaging for fiscal year 2023-2024. This method of calculating enrollment allows for a larger funded pupil count (FPC) than if the actual count was used. The five years included in the 2023-24 fiscal year's averaging are FY19/20 through FY23/24. The difference between the FY18/19 pupil count (the year dropping off of the five-year moving average) and the FY23/24 projection (the year being added) is 3,132 pupils.

## Colorado Springs School District 11 Fifteen-Year Comparison FTE to FPC



FTE = full time equivalent, FPC = funded pupil count

\* 19-20 and subsequent years projected include FDK at 1.0 rather than 0.5, years prior to 19-20 have not been restated

### School Finance and Legislative Activity

Colorado school finance formulas consist of three main components: the legislatively controlled base funding amount per pupil, the number of pupils in a school district, and the number of students eligible for free lunch. When Amendment 23 was passed by the Colorado voters in November 2000, school districts were promised an inflationary increase of the per-pupil base funding. The inflationary increase is based on the Denver-Boulder consumer price increase (CPI) of the prior calendar year. The CPI for the upcoming school year will be 8.0 percent. That is an increase over last year's percentage of 4.5 percentage points from 3.5% to 8.0%. While the inflation rate plays a critical role in determining K12 funding in Colorado, the District continues to see escalating costs significantly higher than the official inflation rate, especially in the areas of construction, healthcare and curriculum materials.

This proposed budget has been prepared using the best information available at the time of presentation. Revenue assumptions incorporate the most current revenue and economic information provided by the state of Colorado, Colorado Department of Education and the United States Bureau of Labor Statistics. Revenue projections include an increase in general School Finance Act revenues (total program). A large portion of the increase is the result of a reduction of the "negative factor" or "budget stabilization factor".

### TABOR

Article X, Section 20 of the state constitution creates limitations on general operating property tax revenue increases from one year to the next. Restrictions also apply to certain spending levels and revenue levels from one year to the next. Both limitations are determined by the sum of the increases or decreases in the Denver-Boulder CPI and the actual growth rate (change in the number of students).



Local voters within each Colorado school district may, through a majority vote, temporarily or permanently override either or both negative impacts created by the school finance formula and the Taxpayers Bill of Rights (TABOR). The voters in District 11 approved a De-Taboring question in November of 2020 which negates the revenue and spending limits of TABOR. While the successful passing of the De-Taboring question eliminated certain compliance requirements, the District is still required to carry an emergency reserve equal to three (3) percent of spending. District 11 voters have also approved mill levy overrides in November 2000 and November of 2017 that were previously exempt from TABOR limits. The total of both mill levy overrides is approximately \$75.6 million.

## **Significant Changes in the Proposed General Fund Budget**

### **Revenue**

Total revenue for the general fund, net of required allocations and transfers, is projected at \$281.7 million. The total budgeted resource amount available for appropriation by the D11 Board of Education, which is the combined net revenues and beginning fund balance, is \$407.8 million.

Approximately 95 percent of the total general fund revenues (not including mill levy overrides) are derived from the Colorado School Finance Act. Generally, this revenue is based on each district's certified pupil count and number of at-risk students, however, a special averaging formula is provided for districts with declining enrollments. The certified pupil count is based on full-time equivalency (FTE) and is the actual number of eligible students counted on October 1 of each year. Currently, the District's 2023-2024 FTE count is estimated to be 22,107.0, which creates a formula average funded pupil count (FPC) of 22,908.4.

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

<b><u>Revenue Source</u></b>	<b><u>Mid-Year FY22/23</u></b>	<b><u>Proposed FY23/24</u></b>	<b><u>Change Amount</u></b>
Property Taxes	\$72,220,196	\$92,446,036	\$20,225,840
Specific Ownership Taxes	7,629,113	8,452,502	823,389
State Equalization	<u>146,608,698</u>	<u>138,594,352</u>	<u>(8,014,346)</u>
Total School Finance Revenue	\$226,458,007	\$239,492,890	\$13,034,883
Required Allocations to Charter Schools and Preschool Fund	<u>\$(16,281,028)</u>	<u>\$(23,786,164)</u>	<u>\$(7,505,136)</u>
General Fund School Finance	\$210,176,979	\$215,706,726	\$5,529,747
Other State and Local	\$25,441,325	\$29,641,797	\$4,200,472
Federal	425,184	425,184	-
Net Transfers In and (Out)	<u>41,544,665</u>	<u>35,961,903</u>	<u>(5,582,762)</u>
Total	<u>\$277,588,153</u>	<u>\$281,735,610</u>	<u>\$4,147,457</u>

School Finance Act (total program) revenue includes an incremental increase in school funding of approximately \$13 million dollars. This is mostly attributed to a significant buy-down of the Budget Stabilization Factor (BSF) in order to restore K12 funding to pre-pandemic levels. The District is excited about this funding restoration and views this as an opportunity to provide staff compensation while at the same time investing in new programs and staff to address the District's declining enrollment and student achievement challenges.

The major component of net transfers is the operating transfer in of revenue from mill levy override (MLO) fund. This fund operates in part as a pass-through entity as it records the collection of two voter approved mill levy override initiatives. The 2000 MLO generates \$26.9 million of general fund revenue and the 2017 MLO

generates general fund revenue of \$31.5 million. Operating transfers out include transfers to the risk management fund of \$3 million and the capital reserve capital projects fund of \$18.7 million. Of that \$18.7 million, \$14.7 million is specifically for projects that were designated by the Fund Balance Task Force and will be non-recurring. There is also a transfer in from the production printing fund of \$35,000 that is to offset equipment purchases that were made using general fund money in FY22/23. That transfer in will continue for the next five years.

### **Expenditures**

Total expenditures for the general fund are projected at \$334.1 million, which is about \$27.8 million more than mid-year FY22/23. The following table illustrates the expenditure adjustments included in the proposed FY23/24 budget:

<b><u>Program</u></b>	<b><u>Mid-Year FY22/23</u></b>	<b><u>Proposed FY23/24</u></b>	<b><u>Change Amount</u></b>
Instructional Programs	\$173,845,228	\$193,331,306	\$19,486,078
Pupil Services	21,091,591	23,299,026	2,207,435
Instructional Staff Support	20,001,774	21,139,844	1,138,070
General Administration	2,443,810	2,105,745	(338,065)
School Administration	25,338,667	27,456,247	2,117,580
Business Administration	3,514,242	4,045,462	531,220
Central Services	13,827,027	15,249,732	1,422,705
Maintenance and Operations	34,266,468	35,319,192	1,052,724
Student Transportation Services	7,084,123	7,156,796	72,673
Other Services	3,115,510	3,164,674	49,164
Community Services	<u>1,705,699</u>	<u>1,794,320</u>	<u>88,621</u>
Total	<u>\$603,234,139</u>	<u>\$334,062,344</u>	<u>\$27,828,205</u>

### **Reserves and Fund Balance**

The Colorado state constitution requires the District to maintain a three percent emergency reserve that is funded at \$7.2 million. A TABOR mandate for multi-year obligations requires a reserve of \$270,500. The multi-year obligation reserve is related to the superintendent's employment contract. The encumbrance reserve is estimated to be \$5.0 million. This reserve is used for purchase orders approved in the prior fiscal year but the items have not been received and paid for until the following fiscal year. Reserves for other board of education designations include \$1.5 million non-instructional budget carryover and \$4.5 million instructional budget carryover, \$15.0 million for Fund Balance Task Force designated purchases, \$1.8 million for implementation of the Academic Master Plan (AMP), and \$500,000 for the School Management System (SMS) implementation. Unassigned contingency is estimated to be approximately \$44.4 million.

### **District Accountability Committee's Budget Subcommittee**

The District utilizes the input of a stakeholder budget committee comprised of volunteer staff, parents, and citizens who have invested many hours and provided valuable input during the budget development process. This committee is charged with reviewing all new requests for program funding increases, detailed examination of various district programs, review of district budget priorities, and financial operating results. We want to acknowledge and thank Ms. Amanda Huber, Chairperson of the District Accountability Committee's Budget Subcommittee, along with all of the subcommittee members.

Once again, we thank you and the Board of Education for your commitment to the students, parents, and staff of District 11 and for your support of the District's community-based, goal-driven budget development process. We hope this budget provides the resource plan to meet your mission, vision and strategic plan objectives in FY23/24.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Kris Odom".

Kris Odom  
Interim Chief Operations Officer

A handwritten signature in blue ink, appearing to read "Laura Hronik".

Laura Hronik, MBA  
Senior Executive Director of Financial Services

# Budget Development

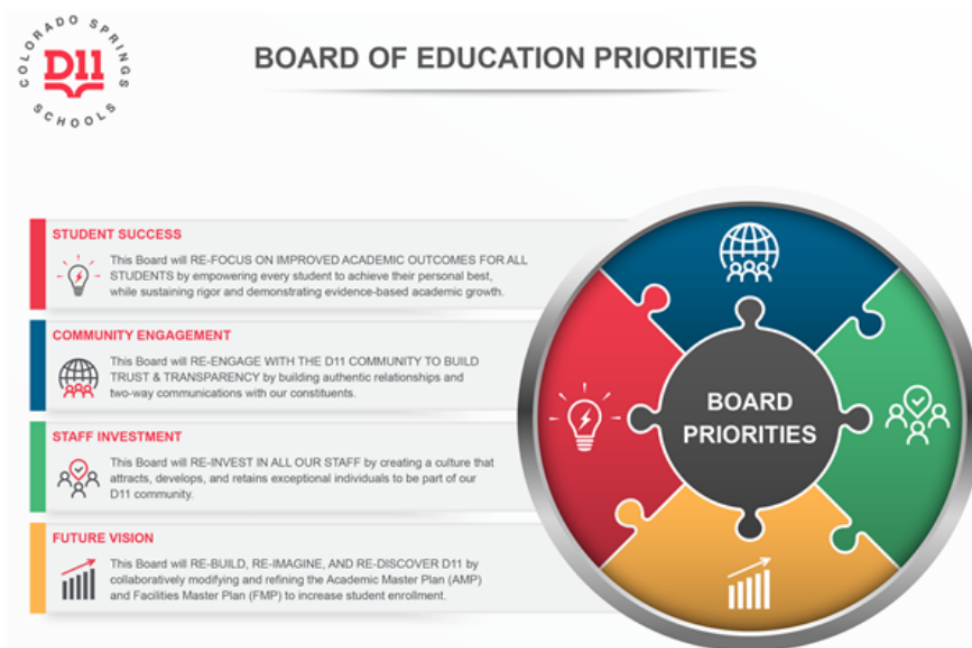
This school year, we started a new budget development process and honed in on connecting the goals of *The Colorado Springs School District 11* to the way we spend our funds. None of this would have been possible without our taxpayers and your unwavering support and trust in our vision as we all lean in to provide an exceptional education to our future generations.

As we place the focus on students and help them attain excellence, this new process strategically aligns each budget request to the key organizational strategies of *achievement, enrollment, engagement, and operational efficiency*. The budget further demonstrates our clear commitment to Best First Instruction, our collective desire to have competitive salaries for roles that provide direct support to and have the most impact on student achievement and moves us toward our three-year transition into school-based budgeting. ***The power of the dollar in D11 is getting as close to the students as possible, helping each child on their journey to excellence.***

The Board of Education priorities and the District 11 Strategic Plan support alignment and coherence across departments in the 2023 Budget Development.

The **Board of Education Priorities** provide the direction for student experiences and achievement targets.

It is essential to acknowledge that our work does not end with the budget's passage. We remain steadfast in ensuring fiscal responsibility, accountability, and transparency throughout the entire implementation process. We strive to keep you informed on the outcomes we achieve and the impact of your taxpayer support. Together, we will continue to strive towards excellence, and we are sincerely thankful for your involvement in your school district.



# Colorado Springs School District 11

## Strategic Plan



### Core Values

Our shared beliefs describe who we are as a community.

We believe:

- *In the inherent worth of every individual and the power of equitable practices to unleash potential.*
- *Diversity enriches the human experience and strengthens community.*
- *Healthy relationships provide mutual understanding and enhance life.*
- *Continuous learning nourishes life.*
- *Integrity is fundamental to building trust.*

### Mission

Our purpose - or what we want our students to leave us with.

We dare to empower the whole student to profoundly impact our world.

### Mission Impacts

How we will know we are moving toward our mission.

- *Each student will innovatively adapt to evolving challenges.*
- *Each student will actively pursue learning that continually challenges them to grow and achieve their personal best.*
- *Each student will develop personal, social, and cultural competencies and apply them intentionally in their lives.*

### Vision

What our future will look like.

We are a dynamic, collaborative community of energized educators, engaged students and supportive partners with a passion for continuous learning.

### Strategies

The most critical work needed to move toward our mission.

In pursuit of our mission and mission impacts:

1. *We will cultivate a collaborative culture that promotes intentional, mission-driven change.*
2. *We will align our actions to our shared understanding of and commitment to the strategic plan.*
3. *We will guarantee an ecosystem of equitable practices to meet the unique needs of all.*

### Strategic Delimiters

Things that have tripped us up in the past - and we commit not to do going forward.

We will not:

- *Allow past practices to create barriers to new and innovative ideas.*
- *Avoid conflict or difficult conversations, nor engage in problem solving through the lens of blame.*
- *Engage in initiatives that are misaligned with our mission.*

As each chief engaged in a needs assessment to develop their budget priorities, they worked with their teams to align *achievement, enrollment, engagement, and operational efficiencies* to arrive at the line items you see within the larger budget.

BUDGET PRIORITIES

THE COLORADO SPRINGS SCHOOL DISTRICT



**D11 Priorities** • Achievement • Enrollment • Engagement • Operational Efficiency

Budget Priority Alignment Process

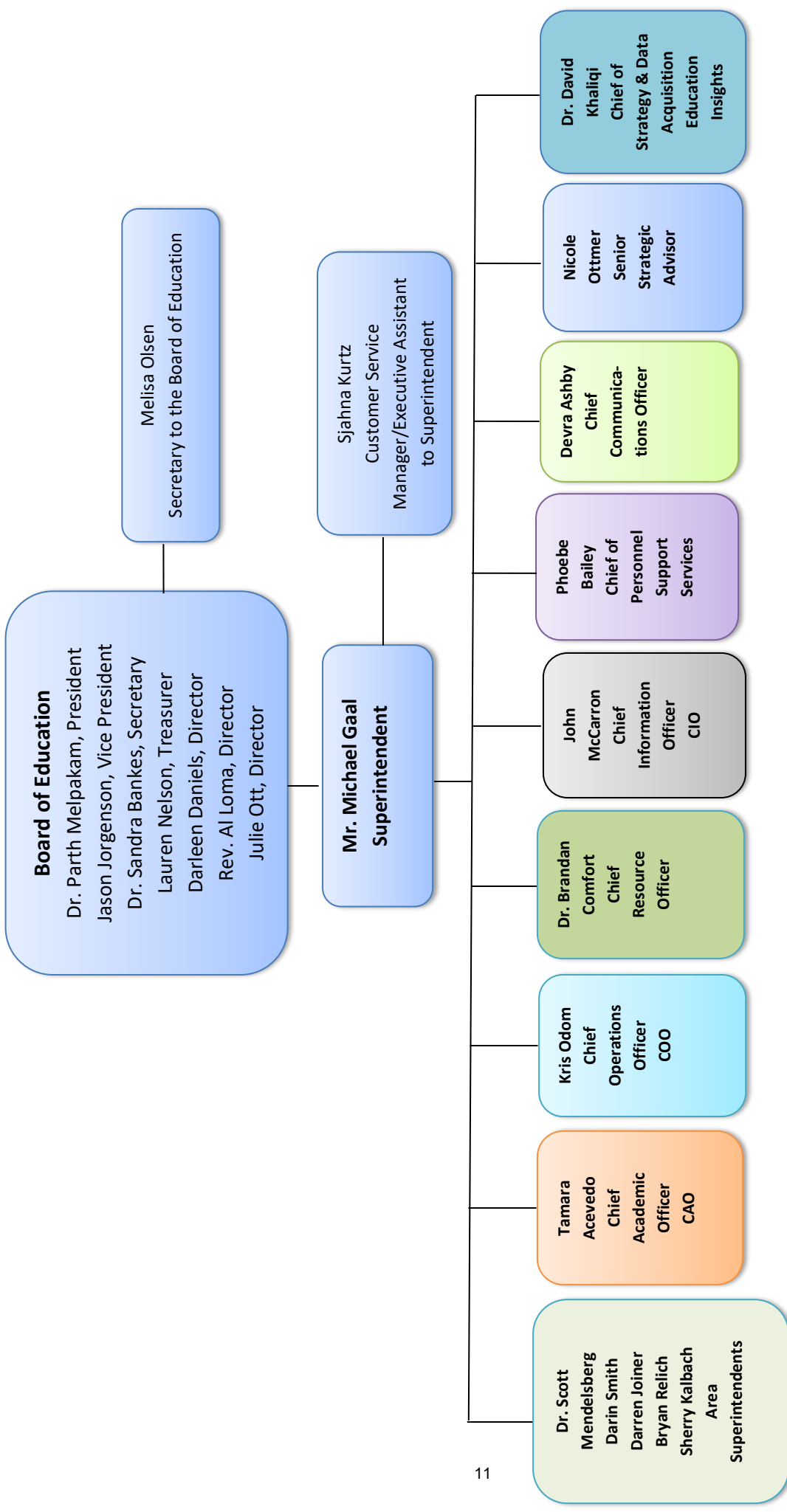
As each Chief aligned their budget requests to strategy, they considered the following:

- **All** IBR/budget increases; **All** changes in compensation; **All** changes in FTE - including changes due to student counts, IBRs, formula adjustments, etc.; **All** budget reductions/reallocations, including dollars and FTE

<div>Guiding Questions</div>	<div>Each Chief used the Guiding Questions to make critical decisions mapping dollars to key strategies (achievement, enrollment, engagement, operational efficiency) under the guiding questions:</div> <ul style="list-style-type: none"><li>• Are there any vacancy fund requests connected to D11 strategy that must be prioritized in your budget?</li><li>• Which IBRs are aligned with strategy and need to be prioritized?</li><li>• What efficiencies can we find?</li><li>• Are there any current vacancies in your departments that you can absorb/cut?</li><li>• Are there any positions or FTE to reutilize or reallocate?</li><li>• How are the current positions aligned with D11 priorities and needs within teams?</li></ul>
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## Superintendent



**Colorado Springs School District 11**  
Colorado Springs, Colorado  
**Profile of the School District**  
**FY2023-2024**

**Board of Education**

President.....Dr. Parth Melpakam  
Vice President.....Jason Jorgenson  
Secretary.....Dr. Sandra Bankes  
Treasurer.....Lauren Nelson  
Director.....Julie Ott  
Director.....Darleen Daniels  
Director.....Rev. Al Loma

**Executive Administrators**

Superintendent of Schools ..... Mr. Michael Gaal  
Area Superintendents.....Sherry Kalbach  
Area Superintendents..... Bryan Relich  
Area Superintendents..... Darren Joiner  
Area Superintendents.....Dr. Scott Mendelsberg  
Area Superintendents..... Dr. Brandan Comfort  
Chief Communications Officer.....Devra Ashby  
Chief Financial Officer.....TBD  
Chief Operations Officer.....Kris Odom  
Executive Director, Facilities, Operations and Transportation.....TBD  
Executive Director, Procurement and Contracting.....TBD  
Senior Executive Director, Financial Services.....Laura Hronik  
Chief Academic Officer.....Tamara Acevedo  
Executive Director, Student Services.....TBD  
Chief of Personnel Support Services.....Phoebe Bailey  
Senior Executive Director of Human Resources.....Toni Schone  
Chief Information Officer.....John McCarron  
Chief of Strategy & Data Acquisition Education Insights.....David Khaliqi

## **Colorado Springs School District 11**

### **PROCEDURES FOR IMPLEMENTATION OF THE UNIFIED DISTRICT IMPROVEMENT PLAN**

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

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

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

# **Significant Budget Development Statutes, Policies and Guidelines**

## ***I. The Purpose of a Budget***

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

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

## ***II. Strategic Plan Primary Budget Objectives***

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

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

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

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

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

### **III. The Budget Process**

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

#### **A. Budgetary Accounting**

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

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

#### **B. Budget Projections**

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

##### **1. Beginning Fund Balance/Retained Earnings**

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

##### **2. Revenues**

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

##### **3. Expenditures**

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

##### **4. Budget Transfers**

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

### ***C. Required Budgeted Items***

#### **1. Revenue Allocation**

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

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

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

### ***D. Capital Budget Development Process***

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

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

## ***IV. Budget Publication and Adoption***

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

### ***A. Notice of Budget Publication***

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



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

#### ***B. Budget Adoption***

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

#### ***C. Appropriation Resolution***

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

#### ***D. Budget Filing***

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

#### ***E. Failure to Adopt a Budget***

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

#### ***F. Budget Contents - Mandatory***

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

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

### ***V. Budget Management***

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

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

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

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

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

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

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

## ***VI. TABOR Constitutional Amendment***

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

# Colorado Springs School District 11

## **The Annual Budget Development Process**

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

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

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

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

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

### **Nine months ahead (September)**

The DAC Budget Subcommittee begins work.

### **Six months ahead (December)**

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

### **Five months ahead (January)**

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

### **Four months ahead (February)**

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

### **Three months ahead (March)**

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

### **One month ahead (May)**

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

### **Mid- June**

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

### **Award-winning budget performance**

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

### **Impact of mill levy override funding on the budget development process**

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

An additional voter-approved permanent mill levy override in November 2017 resulted in another \$42 million in property tax revenues to fund specific initiatives. The 2017 mill levy override is adjusted annually for inflation so the amount will increase each year from the initial levy. The total of both mill levy overrides will increase each year from the \$69 million in FY17/18.

### **APPLE Performance Plan recommendations and budget implications**

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

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

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

#### Fall 2023

- **September 29** Budget Modification Requests for the FY23/24 Mid-Year Budget sent to budget managers
- **October 19** Budget Modification Requests for the FY23/24 Mid-Year Budget due to Budget Office
- **October 25-November 1** Mid-Year Budget Modifications package due for Exec. Cabinet & Pos. Control Comm. review
- **November 7** Mid-Year Budget Modification package due to the DACBC for review
- **November 14** DACBC Non-Action Worksession
- **December 5** DACBC Votes on Mid-Year Budget Modification package
- **December 6** Board certifies mill levy for property tax collection in calendar year 2024
- **December** District-wide pupil projections due from the Enrollment Office

#### Budget Development Process

##### Winter 2024

- **January 3** Budget Modification Requests for the FY24/25 Budget sent to budget managers
- **January 10** Board Non-Action on Mid-Year Budget Modifications to the FY23/24 Adopted Budget
- **January 17** Board Work Session on Mid-Year Budget Modifications to the FY23/24 Adopted Budget (if needed)
- **January 19** Budget Modification Requests for the FY24/25 Budget due to Budget Office
- **January 24** Board Action on Mid-Year Budget Modifications to the FY23/24 Adopted Budget
- **January 24- January 31** FY 24/25 Budget Modifications due for Exec. Cabinet & Pos. Control Comm. review
- **February 1** Revised school pupil projections due from Enrollment to Budget
- **February 6** FY 24/25 Budget Modifications and Preliminary Budget Development Assumptions due for review to DACBC
- **February 13** DACBC Non-Action Worksession
- **February 15** Per-Pupil Allocation & Base Budgets due to school Principals
- **February 20** DACBC votes on FY 24/25 Budget Modifications and Preliminary Budget Development Assumptions

#### Board Deliberations

##### Spring 2024

- **March** Human Resources Department issues school staffing allocation letters to schools
- **March 13** Board Non-Action on Preliminary Budget Development Assumptions with FY 24/25 Budget Modifications
- **April 1** Schools return Per-Pupil Allocation & Base Budgets to Budget and Planning Office
- **April 1** June Modifications requests sent to Division Heads (if needed)
- **April 3** Board Worksession on Preliminary Budget with FY 24/25 Budget Modifications (if needed)
- **April 10** Board Action on Preliminary Budget Development Assumptions/ Budget Modifications with DACBC
- **April 19** Any June Modifications to the FY24/25 Budget are due to Budget Office
- **April 24-May 1** June Budget Modifications package due for Exec. Cabinet (if needed)
- **May** Last day of State Legislative Session
- **May 7** June Budget Modification package due to the DACBC for review & vote (if needed)
- **May 12** Publish notice to the public that the Proposed Budget is available for review per C.R.S. 22-44-109(1)
- **May 15** Projected delivery of Proposed Budget to the Board of Education (delivery no later than May 31) C.R.S. 22-44-108(1)(c) Board Non-action and Public Hearing for FY24/25 Budget Adoption and the following Resolutions: Use of Portion of Beginning Fund Balance; Appropriation; Designation of Fund Balance; Reserves and Designations Applied to Fiscal Year Spending; Interfund Borrowing; and Student Fees, Fines, and Charges
- **June 5** Board Budget Work Session and DACBC Annual Report Presentation
- **June 12** Board Action for Adoption of FY 24/25 Budget and all Resolutions C.R.S. 22-44-105(5) and C.R.S. 22-44-105(1)(d.5)
- **June 13** Proposed Budget Posted to Financial Transparency Webpage

July 1, 2024, Post Uniform Budget Summary to district's website for FY24/25 C.R.S. 22-44-105(5) and C.R.S. 22-44-105(1) (d.5)

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

*These dates are subject to adjustment based on Board deadlines and requirements.*





**BUDGET**

**DEVELOPMENT**

**REVENUE**

**ASSUMPTIONS**

# Colorado Springs School District 11

## ADOPTED BUDGET ASSUMPTIONS AND OTHER INFORMATION USED TO DEVELOP THE FY2023-2024 (FY23/24) REVENUE BUDGET

The budget development assumptions described in the following pages represent the District's current expectations regarding factors that may impact the FY23/24 revenue budget.

### 1. **TOTAL PROGRAM FUNDING**

The total program funding formula determines approximately 73.5 percent of the District's general fund revenue (including the recurring mill levy override funds), which is set forth by the School Finance Act of 1994 (the Act). Each year since, legislative action has created modifications to the formula or school finance in general. An inflation factor of 8.0 percent for FY23/24 has been added to the base funding factor for FY23/24. The increase to the base and all other formula factors is projected to provide a total per pupil increase of \$1,187.07 that, after a state budget stabilization factor adjustment of (\$165.38), results in a net decrease of \$1,021.69.

The following table illustrates the preliminary per pupil funding amount for FY23/24 that was used for budget development.

#### **TOTAL PROGRAM REVENUE PER PUPIL**

	<u><b>FY22/23</b></u>	<u><b>FY23/24</b></u>	<u><b>Amount of Change</b></u>	<u><b>Percent of Change</b></u>
Per pupil funding before at-risk	\$9,074.15	\$9,875.51	\$801.36	8.83%
At-risk funding per pupil	<u>721.65</u>	<u>744.24</u>	<u>22.59</u>	<u>3.13%</u>
Total per pupil funding	\$9,795.80	\$10,619.75	\$823.95	8.41%
State budget stabilization factor	<u>(360.68)</u>	<u>(165.38)</u>	<u>195.30</u>	<u>(54.15%)</u>
Adjusted per pupil funding	<u>\$9,435.12</u>	<u>\$10,454.37</u>	\$1,019.25	10.80%

The projected per pupil amounts will be changed during the mid-year budget update process that occurs in January to reflect the actual amounts based on the District's October 1 certified funded pupil count (FPC).

The budget is based on the following school finance factors.

#### **Expected Statutory Formula per Pupil Funding Factors**

- Base funding (\$8,076.41)
- Personnel costs (90.14 percent)
- Cost of living (1.208)
- Non-personnel costs (9.86 percent)
- Size of district (1.0297)

The formula below uses these factors to calculate the per pupil amount before at-risk funding.

**Per Pupil Funding Formula before At-Risk Funding**

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

**Per Pupil Funding before At-Risk Funding**

$$((\$8,076.41 \times 1.208 \times 90.14\%) + (\$8,076.41 \times 9.86\%)) \times 1.0297 =$$

**\$9,875.51**

**Assumptions:**

- At-risk students are defined as those students with free lunch status
- Per pupil funding before at-risk is \$9,875.51
- Statewide average percent of at-risk pupils is 41.80 percent
- District estimated average percent of at-risk pupils is 56.30 percent
- State at-risk factor for large districts is 12.0 percent
- District at-risk factor is estimated to be 16.35 percent
- Estimated number of at-risk pupils using percent of grades 1 through 8 is 14,257.1

The assumptions for the FY23/24 budget reflect total program funding based on a pupil count using the District's projected pupil count model, a statewide at-risk student percentage of 41.80 percent, Colorado Department of Education's (CDE) estimate of assessed valuation, and the District's estimate of specific ownership tax collections for FY23/24. There is some uncertainty about each of these funding variables, but the student count variable is most likely to cause actual revenue to deviate significantly from the budgeted total program funding level. A one percent deviation between the actual student count and the projected student count (227 pupils) would cause actual revenues to fluctuate by as much as \$474,628 for FY23/24. The District projects a student full-time equivalency (FTE) level of 22,664.5 which is a 1,096.0 FTE increase from the previous year's 21,568.5. The FY23/24 projection does not include preschool students as they will be counted and funded under the new Universal Preschool (UPK) program. This is a change from previous years as they were previously part of the total program calculation. Despite an increase in projected student count for FY23/24, the District is projecting a decrease in the funded pupil count (FPC) using the five-year declining enrollment averaging calculation, which still provides the highest FPC for the budget year.

Averaging the projected pupil count and the previous four years' actual pupil count softens the financial impact of declining enrollment. The projected and prior four years' actual pupil count will generate a funded pupil count of 22,908.4 for FY23/24. The total program funding revenue budget is based on the District's October 2023 pupil count projection. Due to the state budget situation, the total program funding calculation was required to be adjusted down to get the state budget to balance. This state budget stabilization factor reduction (state terminology) results in a total program reduction projection of \$3,788,591.

## Total Program Funding Calculation and Revenue Components

	District Projection Model	State Projection Model <i>Information Only</i>
Estimated funded pupil count	22,908.4	22,740.1
Estimated per pupil revenue	<u>\$ 10,619.75</u>	<u>\$ 10,619.75</u>
Total program funding	\$ 243,281,481	\$ 241,494,177
Budget stabilization reduction	<u>(3,788,591)</u>	<u>(3,823,823)</u>
Total program funding components	\$ 239,492,890	\$ 237,670,354
<b>Property Taxes</b>		
Estimated assessed valuation	\$4,462,758,200	\$4,462,741,848
General fund mill levy	<u>20.715</u>	<u>20.715</u>
Total property taxes*	\$ 92,446,036	\$ 92,445,697
<b>Specific Ownership Taxes</b>		
Estimated FY23/24 collections	8,452,502	8,452,502
<b>Estimated State Equalization</b>		
	<u>\$ 138,594,352</u>	<u>\$ 136,772,155</u>
Total program funding	<u>\$ 239,492,890</u>	<u>\$ 237,670,354</u>

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

After the total program funding is determined, the amount is divided by the projected funded pupil count for October 2, 2023 to calculate the District's revenue on a per pupil basis. Total program funding is comprised of the following three revenue components: 1) property taxes, assuming 100 percent collection; 2) general fund specific ownership taxes actually received in the prior fiscal year, and 3) state equalization. The sum of FY23/24 property tax (assuming 100 percent collections), general fund specific ownership taxes received in FY23/24 and state equalization should equal the total program funding described above. However, actual total program funding could be lower or higher depending on how well the variable formula projections compare to the actual variable values. Total program funding for each school district will be adjusted by the Colorado Department of Education about mid-way through the fiscal year to reflect the actual pupil count, the actual number of students eligible for free lunch, the statewide percentage of free lunch students, the school district assessed valuation, and actual specific ownership tax revenues received in the prior fiscal year.

## 2. FUNDED PUPIL COUNT AND AT-RISK PUPIL COUNT

The preliminary funded pupil count (FPC) for FY23/24 budget development is based on the District's five-year averaging projection count of 22,908.4. The October 2, 2023 actual count, which is not the same as the FPC, will be certified to CDE by November 10, 2023. An adjustment to the total program funding will then be made based on the actual FPC and other funding formula variables such as the actual free lunch count. The results of any adjustments will be brought to the Board of Education in January 2024 for budget modification. The certified count is also subject to modification as a result of our own internal auditing and review, or as a result of a future audit of the October 2, 2023 pupil count by the Colorado Department of Education.

The impact of five-year pupil count averaging will cause incremental per pupil revenue amounts to vary. While the adjusted overall per pupil revenue amount for the District is \$10,454.37, the amount of new funding that would be received if one more student is added to the projected October 2, 2023 pupil FTE count of 22,664.5 is only \$2,091. This difference is due to the averaging of revenue for one pupil over five years. The positive aspect of having the pupil count averaging method available is that it smooths the lost funding due to declining enrollment that may have occurred.

Under the School Finance Act of 1994, each student in the pupil count who is enrolled in the first through eighth grade, and who is eligible to receive free lunch, is used as the basis for determining the number of at-risk students in kindergarten through grade 12. For example, the total number of free lunch students in grades one through eight is divided by the total number of all students in grades one through eight. The percent derived from this calculation is applied to the District's total number of students in kindergarten through grade 12. The number of students estimated based on the percentage method is 14,257.1 free lunch, or at-risk students. The total additional revenue generated by the at-risk factor and the number of free lunch students in the total program calculation is \$18.47 million or \$1,295.70 per free lunch pupil.

The following table shows estimated enrollments, funded pupil counts, at-risk counts, and charter school counts for FY23/24 and certified or audited counts for previous years:

	<b><u>Audited FY19/20</u></b>	<b><u>Audited FY20/21</u></b>	<b><u>Audited FY21/22</u></b>	<b><u>Certified FY22/23</u></b>	<b><u>Adopted FY23/24</u></b>
At-risk grades K-12 using percent method	<u>14,022.0</u>	<u>13,499.7</u>	<u>14,043.7</u>	<u>14,442.1</u>	<u>14,257.1</u>
Total October 1 FTE pupil count	<u>24,916.0</u>	<u>22,810.5</u>	<u>22,093.5</u>	<u>22,039.5</u>	<u>22,667.5</u>
Non-charter funded pupil count	25,164.4	24,267.6	23,630.9	22,776.2	21,076.4
Charter schools funded pupil count	<u>1,553.0</u>	<u>1,588.0</u>	<u>1,500.0</u>	<u>1,232.0</u>	<u>1,832.0</u>
Total funded pupil count	<u>26,717.4</u>	<u>25,855.6</u>	<u>25,130.9</u>	<u>24,008.2</u>	<u>22,908.4</u>

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

The \$4,462,758,200 assessed valuation upon which property taxes are levied and collected during calendar year 2024 is anticipated at this time to be an increase of 28 percent above the 2023 level of \$3,486,372,030.

The assessed valuation of property in Colorado is related to the 1982 Gallagher Amendment. This amendment balances residential and commercial tax growth. The county assessed valuation must be maintained at a 45 percent residential and at a 55 percent proportion for all other property (mainly commercial). For example, the appraised value of residential property may increase by eight percent but the assessment rate may decline by 13 percent to maintain the proportion of 45 percent residential and 55 percent other property.

There is potential for the assessed valuation to go up or down prior to the final calculation in December 2023. In the month of May taxpayers can protest their assessed valuation. A final decision on an appeal could be as late as December 2023. Also, business personal property tax reports are not due until June 2023, which effects the commercial property assessed valuation.

The general fund mill levy is established in accordance with state statutes and constitutional limitations and may be adjusted to compensate for tax credits, abatements, and omissions under those legal restrictions. For purposes of developing the FY23/24 budget, the school finance general fund mill levy for property tax to be collected in 2024, exclusive of any levy for tax abatements, is anticipated to be 20.715 mills. In addition, a levy of .544 mills for tax abatement and credit recovery is anticipated to bring the total general fund levy to 21.259 mills.

Property tax revenue for the District's fiscal year budget is actually collected in two different calendar years. The property tax revenue estimate for FY23/24 is based on the anticipated tax collections from August 2023 through July 2024. Additionally, the property tax revenue estimate is adjusted for estimated uncollectible taxes. This method of budgeting property tax revenues is in compliance with generally accepted accounting principles (GAAP). All other tax revenue budgets (specific ownership tax) are based on collections anticipated to be received during the fiscal year (July 1 to June 30).

#### **4. PROPERTY TAX COLLECTION RATE**

The property tax revenue during FY23/24 will consist of collections for both 2022 taxes due in 2023 but paid after July 31, 2023, plus 2023 taxes due in 2024 and paid prior to August 31, 2024. A collection rate of less than 100 percent means that the District will not receive the full amount of the property tax revenue levied for the year. The District's projected FY23/24 property tax revenues will be based on a 99 percent property tax collection rate. This projected collection rate is equal to the average of the prior fiscal year's actual collection rate and any anticipated change due to economic factors in Colorado Springs.

#### **5. DELINQUENT PROPERTY TAXES AND PROPERTY TAX ABATEMENTS, CREDITS, AND REFUNDS**

Delinquent property taxes are taxes which were payable in earlier years but were collected by the county treasurer during the current year. Estimated delinquent tax revenues are \$150,000 for FY23/24. Abatements, credits and refunds are granted to taxpayers based on successful appeal for reversal of taxes paid in prior years. Current state statutes require the county to rebate the current year's taxes and possibly the preceding year's taxes for all successful tax protests. The effect of these rebates cause a reduction of revenue to the District, projected at \$300,000 for FY23/24.

#### **6. SPECIFIC OWNERSHIP TAXES**

Specific ownership tax (S.O.T.) revenues are generated primarily through a state mandated tax collected by the county treasurer when motor vehicles are registered each year. These tax revenues are distributed among local governmental agencies based on the percentage of the total property tax warrants attributed to each agency. A portion of the general fund S.O.T. is a component of the total program funding formula described in the School Finance Act. The Act also exempts the S.O.T. generated by bond redemption mill levies and mill levy overrides from the total program funding formula. All S.O.T. revenue generated by the mill levy override is recorded in the general fund.

**7. DEFINITION OF FY22/23 MID-YEAR BUDGET**

In the budget document, whenever amounts are identified as FY22/23 mid-year budget it should be understood to mean the adopted FY22/23 budget plus or minus modifications approved by the Board of Education. This process takes place during the month of January at a regular board of education meeting in which the adopted budget is adjusted to reflect the certified mill levies based on the final assessed property valuation, the audited beginning fund balances and total program funding based on the certified pupil count.

**8. REVENUE ALLOCATED TO OTHER FUNDS**

**Capital reserve capital projects fund and risk management fund allocations** - State law had required that a minimum \$298 per pupil and a maximum not to exceed \$800 per pupil of the total program funding be allocated to support the capital reserve capital projects fund and/or the risk management fund. Due to state economic shortfalls the state removed this mandate beginning with the 2009/2010 fiscal budget year. In an effort to address its capital and risk insurance needs, the District has continued to budget operating transfers to these funds. The total allocation for FY23/24 is \$6,416,000. Of the total allocation, \$2,916,000 will be allocated to the risk management fund and \$3,500,000, allocated to the capital reserve capital projects fund.

**Preschool Fund Allocation** – Up through FY22/23, preschool was funded through the school finance act with enrolled students counted in the FPC and revenues coming through the total program calculation. In FY23/24, the state adopted a new universal preschool program (UPK) that will be funded separately from the total program. The revenues from the new UPK program will be recorded directly in the preschool fund and will no longer be shown as a reduction of the general fund equalization revenue.

**9. CHARTER SCHOOL REVENUE TRANSACTIONS**

Following is a list of revenue transactions in the general fund related to seven charter schools:

**Funds Given to Charter Schools**

Total program revenue	\$19,157,633
At-risk funding	165,672
Mill levy override funding	6,056,732
Special education categorical	222,970
Gifted and talented categorical	9,432
Impact aid revenue	<u>4,416</u>
Total	\$25,616,855

**Funds Received from Charter Schools**

Charter school buyback services	\$406,345
Charter school administration fees	<u>383,153</u>
Total	\$789,498

## 10. INTEREST EARNINGS

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

	<u>Actual FY19/20</u>	<u>Actual FY20/21</u>	<u>Actual FY21/22</u>	<u>Mid-Year FY22/23</u>	<u>Adopted FY23/24</u>
General fund	\$954,528	\$161,613	\$342,049	\$1,500,000	\$3,000,000
Capital reserve/projects fund	491,422	30,372	67,252	350,000	500,000
Risk management fund	66,582	4,448	9,907	2,113	139,500
Risk related activities fund	448,807	647,966	560,978	32,000	32,000

## 11. CATEGORICAL STATE REVENUES

In accordance with Colorado statutes, the state partially reimburses school districts for a portion of total allowable expenses related to transportation of students to and from school, special education programs, career and technical education programs, gifted and talented programs, and English language proficiency programs (ELPA). State reimbursement levels fluctuate as school district reimbursable costs change across the state from year to year. It is extremely difficult to predict how statewide district costs, in aggregate, will change. For FY23/24, District 11 anticipates a small increase in reimbursement rates in effect from FY22/23.

### **Categorical Revenue from State Sources**

	<u>Actual FY19/20</u>	<u>Actual FY20/21</u>	<u>Actual FY21/22</u>	<u>Mid-Year FY22/23</u>	<u>Adopted FY23/24</u>
Career and technical education	\$751,862	\$625,082	\$819,686	\$743,825	\$803,331
Special education	5,171,092	5,193,029	5,460,239	7,300,000	7,884,000
ELPA	456,518	473,781	442,347	415,550	448,794
Gifted and talented	249,540	249,119	242,588	229,464	247,821
Transportation	<u>1,245,668</u>	<u>1,271,301</u>	<u>1,059,111</u>	<u>1,139,711</u>	<u>1,139,711</u>
Total	<u>\$7,874,680</u>	<u>\$7,812,312</u>	<u>\$8,023,971</u>	<u>\$9,828,550</u>	<u>\$10,523,657</u>

## 12. FEDERAL REVENUES – IMPACT AID

The District receives federal impact aid assistance (Public Law 81-874) annually for students whose parents are connected to the federal government through either employment and/or residence. The military is the most common “874” connection found in District 11. Revenue received in the fiscal year is based on the prior year’s count of eligible students.

Federal impact aid funds can fluctuate not only due to the number of students eligible to be counted but also whether or not the student has special needs. Special needs students are reimbursed at a higher rate. Also, the federal government allocates the payment due to the entities over various years. This causes fluctuations that are difficult to predict because even if the number of eligible students declines, the revenue may be higher because remaining funds from a prior year were authorized to be disbursed by the federal government.



Another federal revenue received is for the Junior Reserve Officers' Training Corps (JROTC). The federal government will reimburse the District 50 percent of a minimum pay amount (excluding benefits) established by the government agency. Since the District pays 100 percent of benefits and exceeds the minimum amount required to pay the personnel, the District reimbursement rate is approximately 37 percent. The estimated revenue is \$229,600.

**13. SENATE BILL 428, EXCESS COST REVENUE**

State statutes allow reimbursement for excess program costs for certain out-of-district students with disabilities being serviced by District 11. Eligible costs may be billed to the students' home district. The District has budgeted one out-of-district student. The FY23/24 revenue level is anticipated to be \$56,000.

**14. TUITION**

The District receives reimbursement from Pikes Peak State College when District staff teach concurrent enrollment courses. For FY23/24 the tuition reimbursement is budgeted to be approximately \$208,000.

**15. RENTAL REVENUES**

Rental revenues include two types of rental receipts – 1) rental receipts from childcare providers and 2) rental receipts from use of school facilities.

Childcare rental revenue is distributed to the school that is sharing its facility with a childcare provider based on 65 percent of the revenue received. Revenues are distributed to the schools twice a year. Childcare revenue for FY23/24 is estimated to be \$110,000, which is based on current year activity.

Facility rental revenue is distributed to the school after all costs of administering the facility rental program have been taken into account. The revenues are distributed to the schools twice a year. Facility rental revenue is estimated to be \$330,000, which is also based on current year activity.

**16. INDIRECT COST REVENUE**

Effective with the FY23/24 budget, the grants administration program costs and indirect revenue collected on grants is recorded in the general fund. The grants administration program and other central support indirect costs (human resources, budgeting, accounting, payroll, etc.) should be funded by the indirect cost revenue generated by grant expenditures. The revenue is based on a restricted indirect rate percentage that is applied to grant expenditures each year. The rate is provided by CDE each year for use on the upcoming year's grant applications. This rate is calculated according to the federal government rules and is audited by the federal government. The projected indirect cost revenue will be less than anticipated if the estimated expenditures do not occur and more revenue may be received if there are more than anticipated expenditures. The FY23/24 indirect rate is 6.71 percent.

**17. OTHER REVENUES**

The District records gate receipts and athletic fees as revenue collected for participation and attendant at athletic events. These revenues are estimated at \$240,000 for FY23/24.

Day care revenue, estimated to be \$184,590, is generated from funds received from the El Paso County Department of Human Services and from district staff whose children attend the day care center. The Department of Human Services provides funding for children of students who are attending school. The revenue from the day care center covers all of the costs associated with running the program.

Wireless tower rent is revenue received from wireless service vendors who pay the District a fee to have their towers placed on District property. Annual revenue is budgeted at \$142,000.

**18. BEGINNING FUND BALANCE, ASSIGNED, RESTRICTED, OR UNASSIGNED**

Beginning fund balances are projected conservatively in a manner to comply with generally accepted accounting principles (GAAP). Except for the general fund, all funds reflect GAAP accounting for salary accruals. The general fund is on a budgetary basis of accounting. This means that the District has some unfunded salary expenditures. In FY1999 and FY2000 the District passed resolutions to unfund \$8,316,000 of general fund accrued salary.

The July 1, 2023 beginning fund balance projections are based on the first nine months of actual revenues and expenditures and estimates of the final three months for FY22/23. Audited fund balance adjustments will be made in January 2024 during the mid-year budget update process.

Budgeted general fund beginning fund balances include a relatively large amount of restricted or assigned reserves and carry forwards which are required by law. Assigned reserves and carry forwards are established by District leadership and the Board of Education. The portion of beginning fund balance that is not restricted by law or assigned is available for expenditure at the discretion of the Board of Education. Pursuant to state statute, the school board must approve by resolution the amount of fund balance to be used, the purpose for which the expenditure is needed, and the District’s plan to ensure that the use of beginning fund balance will not lead to an ongoing deficit.

The FY23/24 general fund projected beginning fund balance is planned as shown in the following table:

<b><u>Assigned</u></b>	
Instructional supply carryover	\$4,500,000
Non-Instructional supply carryover	1,500,000
Encumbrance carryover	5,000,000
School management system (SMS) carryover	500,000
Academic master plan (AMP)	1,800,000
Fund balance task force carryover projects	<u>50,000,000</u>
Subtotal of assigned amounts	63,300,000
<b><u>Restricted</u></b>	
TABOR emergency reserve	7,187,602
Multi-year obligations	<u>270,500</u>
Subtotal of restriction amounts	7,458,102
<b><u>Unassigned</u></b>	
Unanticipated revenue	150,000
Total estimated free fund balance used as a resource	<u>55,185,131</u>
Estimated total fund balance at June 30, 2023	<u>\$126,093,233</u>

The capital reserve capital projects fund beginning fund balance will include previously appropriated monies for projects or expenditures that are in process and were not completed during FY22/23 but are planned for completion during FY23/24.

#### **19. RISK MANAGEMENT FUND**

The risk management fund is utilized to account for risk and insurance transactions including vehicle insurance, workers' compensation, general liability, and errors and omissions insurance. These types of insurances are funded from an operating transfer from the general fund. This fund is differentiated from the risk related activities fund, which is an internal service fund. The internal service fund by definition means revenues have to come from user charges not an allocation or operating transfer, thus it was determined that the risk insurance transactions needed to be record in a separate fund. This fund type follows generally accepted accounting procedures and is implemented according to the CDE's chart of accounts. The total operating transfer from the general fund is \$2,916,000.

#### **20. COLORADO PRESCHOOL FUND**

Revenues recorded in the preschool fund are based on rates and funding established by the Colorado Department of Early Childhood based on age and eligibility factors. For FY23/24 the amount of state funding budgeted for the preschool fund is \$4,462,859. The preschool fund records transactions related to both the administration and day-to-day operations of the District's preschools.

#### **21. FOOD SERVICE FUND**

The food service fund provides complete food services for District 11, which includes National School Lunch Program (NSLP), National School Breakfast Program (NSBP), After-School Snack Program, Summer Food Service Program (SFSP), Child and Adult Care Food Program (CACFP) supper service, and catering for school and District 11 functions. An internal District 11 leadership team manages the fund's overall program. All products and services are delivered through the use of District 11 resources and produced in kitchens throughout the District

#### **22. DESIGNATED PURPOSE GRANTS FUND**

Currently, the District expects to receive approximately \$90 million during FY23/24 in governmental designated purpose grants, including unexpended carryover from prior year funding. This projection is larger than historical grant revenues and is still being driven by federal stimulus funds associated with the global pandemic.

#### **23. MILL LEVY OVERRIDE**

In November 2000 and then again in November of 2017, the taxpayers of the District approved a property tax increase for operational and capital construction costs, which are called mill levy overrides. For FY23/24 the estimated property tax collections are approximately \$75.6 million.

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

- Mill levy override spending plan to restrict expenditures to authorized purposes.
- Creation of a mill levy override governance plan addressing the governance details related to the ballot initiatives.

- Creation of a mill levy override fund to separately account for revenues and expenditures.
- Creation of a citizens' oversight committee to monitor spending and results.

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

#### **24. BOND REDEMPTION FUND**

Generally Accepted Accounting Principles (GAAP) recommend the use of a debt service fund to account for the restricted portion of property tax used to finance principle and interest payments on all general obligation bonds. During FY22/23 all outstanding general obligation bonds were paid off, so this fund is not budgeted for FY23/24.

#### **25. CAPITAL RESERVE CAPITAL PROJECTS FUND**

Revenues recorded in the capital reserve capital projects fund include an operating transfer from the general fund of \$3,500,000, charter school buyback services, interest earnings, and land fees paid by developers. These resources are used to fund projects in compliance with state statutes and will generally be used to fund capital plan projects. The general fund also transfers in \$521,715 to cover the annual debt service requirements for the Adams Elementary lease Certificates of Participation. In addition, the Mill Levy Override fund transfers in \$20,168,015 for its annual Capital Improvement plan as detailed in the MLO Spending Plan.

#### **26. RISK RELATED ACTIVITIES FUND**

The risk related activities fund, an internal service fund, was established in 1993 to enhance management of the District's self-insurance program costs and reserve levels. This fund records employee health, vision, and dental insurance costs. The user fees come from employee deductions and district contributions.

#### **27. PRODUCTION PRINTING FUND**

The production printing fund is operated as an internal service fund in accordance with governmental accounting principles. Revenues reflected in the fund are generated primarily from charges for services to schools and departments within the District. Some printing work is also done for other school districts and governments in the Pikes Peak area which helps cover the fixed costs of the fund.

#### **28. PRIVATE PURPOSE TRUST FUND**

These are funds that the District holds as a fiduciary agent. Revenues are held in trust for a specific purpose as laid out in a trust agreement. The specific purpose is not related to school district operations and the principal may be expendable or non-expendable depending on the trust agreement.

#### **29. TRANSFERS TO OTHER FUNDS**

Transfer of resources from one fund to another is shown as a transfer-out in the non-operating revenue budget of the originating fund and as a transfer-in in the non-operating revenue of the receiving fund. Transfers-in are accounted for as revenue under other sources and uses of the financial statement

presentation. Amounts anticipated at this time to be transferred from the general fund to the receiving fund are shown in the following table.

<b><u>Fund</u></b>	<b><u>Actual FY19/20</u></b>	<b><u>Actual FY20/21</u></b>	<b><u>Actual FY21/22</u></b>	<b><u>Mid-Year FY22/23</u></b>	<b><u>Adopted FY23/24</u></b>
Capital reserve/projects fund	\$5,655,728	\$5,022,439	\$5,319,015	\$7,786,618	\$18,741,715
Preschool fund	-	-	-	718,345	700,000
Grant program support	156,928	-	-	-	-
Food service fund	-	1,500,000	-	-	-
Risk-related activities fund	3,000,000	-	1,100,000	500,000	-
Production printing fund	-	400,000	-	-	-
Risk management fund	<u>3,025,063</u>	<u>3,029,748</u>	<u>3,019,424</u>	<u>3,027,619</u>	<u>3,014,191</u>
Total	<u>\$11,837,719</u>	<u>\$9,952,187</u>	<u>\$9,438,439</u>	<u>\$12,032,582</u>	<u>\$22,455,906</u>



**BUDGET**

**DEVELOPMENT**

**EXPENDITURE**

**ASSUMPTIONS**

**Colorado Springs School District 11**  
**ADOPTED BUDGET ASSUMPTIONS AND OTHER INFORMATION**  
**USED TO DEVELOP THE FY2023/2024 EXPENDITURE BUDGET**

The budget development assumptions described in the following pages represent, in many budget areas, the District's current expenditure plans for fiscal year 2023-2024 (FY23/24).

**EXPENDITURES**

**1. SALARIES AND WAGES**

Wage and benefit levels must be approved by the Board of Education after being developed with employee groups through interest based bargaining and/or meet and confer processes. Line item expenditure budgets will reflect incremental adjustments for wage and benefit modifications resulting from contract negotiation and/or meet and confer processes. The following table illustrates the amounts given to the employee groups and approved by the Board:

**FY23/24 Chargeable Annual Costs Only**

	<u>Teachers</u>	<u>Education Support Professionals</u>	<u>Administrators and Non-Teacher Professionals</u>	<u>Total</u>
Recurring	\$14,127,657	\$7,904,277	\$2,168,813	\$24,200,746
Non-recurring	8,486,208	2,832,552	1,717,554	13,036,314
Total	<u>\$22,613,865</u>	<u>\$10,736,829</u>	<u>\$3,886,367</u>	<u>\$37,237,060</u>

The totals include increases to insurance premiums covered by the District, which are considered compensation.

**2. EMPLOYEE BENEFITS**

The District provides funding for several mandatory and district sponsored employee benefit plans. The mandatory plans include participation in the Public Employees Retirement Association of Colorado and the federal Medicare insurance program.

**PERA**

As a result of legislation, the District contribution rate to PERA is 21.4 percent of each employee's qualifying compensation with employees contributing 11 percent.

**Medicare Insurance Tax**

In accordance with federal law, a Medicare insurance charge of 1.45 percent is paid by the District on salary for individuals hired after March 31, 1986. Employees also have 1.45 percent deducted from their salary as required by law. More than 99 percent of the total general fund payroll is presently subject to the Medicare insurance tax.



### Benefit Plans

The District sponsored employee benefit plans for which district funding is provided include medical and dental insurance as well as vision and term life insurance. The District currently pays 75 percent of each employee's medical premium for employee only coverage and 70 percent of family and dependent coverage. The District pays 75 percent of the employee only coverage for the vision and dental plans. 100 percent of life insurance is paid for by the District. Both short-term disability (STD) and long-term disability (LTD) are fully paid for by the employee. Employees are offered supplemental life insurance, which is paid for by participating employees.

The Risk Related Activity Department manages all of the District sponsored plans. The department uses a combination of self-insurance and the purchase of stop loss and specialty coverage insurance to effectively control benefit costs to the District and its employees without sacrificing the quality of benefits offered to employees.

General fund fringe benefit budget line items (object 0200XX) are calculated for each individual program and job classification based on the actual benefits for employees assigned to the program.

### Unemployment

The District pays 100 percent of the unemployment costs since that is less expensive than paying for unemployment insurance.

### Mileage Allowance

Some positions in the District are entitled to a mileage allowance. This allowance was first implemented for principals, assistant principals, and student personnel coordinators in FY97/98. Through the years, additional positions have been added to the list of those eligible for the allowance. Those eligible for a monthly mileage allowance receive the funds in their paycheck and do not submit for mileage reimbursement. The mileage allowance covers travel within the five-county area, which includes El Paso, Teller, Douglas, Pueblo, and Fremont counties.

## **3. SALARY AND BENEFIT ACCRUAL**

Accounting for expenditures only when cash payments are actually made is known as the "cash accounting method." Use of this method does not record all of the legal liabilities that are incurred during a fiscal period. The "accrual accounting method" requires entities to record expenses when legal liabilities are incurred, not when cash payments are actually made. Generally accepted accounting principles (GAAP) require local governments to use the modified accrual accounting method. By using this method, the budget provides for full funding of salary and benefit accruals. Historically, the District has budgeted on the GAAP basis for salary and benefit accruals. During FY98/99 and FY99/00, in accordance with Colorado law, the District liquidated a portion of its salary and benefit accrual balance for operating uses. The general fund budget for salaries and benefits is now based on the budgetary basis of accounting.

Liabilities for compensated absences (sick leave, vacation, professional, and personal leaves) are accrued in accordance with Governmental Accounting Standards Board (GASB) Statement 16. Liabilities for these benefits are accrued to the extent required by board of education approved agreements, resolutions or policies and are reported in the District's comprehensive annual financial report (CAFR) each year.

#### **4. POST-EMPLOYMENT BENEFITS**

This expenditure category is budgeted in two separate program codes: 009TR for employees subject to the Colorado Springs Education Association master agreement and 29500, which includes all administrators, non-teaching professionals, and educational support professionals (ESP). These budgets are adopted at levels that will support payment to individuals after they retire as required by board of education approved agreements, resolutions, and retirement incentive plans. Typically, these costs include retirement incentive payments, which pay for 75 percent of accumulated unused sick leave, district contributions toward health insurance for eligible teachers and ESP retirees, and pay for unused vacation leave when applicable.

Currently, the general fund pays retirement incentive payments for most of the eligible employees regardless of whether the employee was paid from the general fund during all of their employment. Other funds that pay for their own post-employment benefits are the proprietary funds.

#### **5. GENERAL FUND STAFFING**

The budget includes resources necessary to meet board policy regarding instructional staffing and other levels necessary for maintaining or improving instructional and non-instructional support service effectiveness and efficiency. The tables for the FY23/24 budget include all board of education approved staffing. Changes made after the FY23/24 adopted budget are taken to the board individually. The authorized staffing tables can be found under the Staffing Tab in the Information Section of this document.

#### **6. INSTRUCTIONAL SUPPLIES AND EQUIPMENT**

Legislation for FY09/10 eliminated the requirement that school districts budget a minimum per pupil amount each year. Legislation passed in 1997 had required the minimum per pupil amount to increase by the same percentage that is added to the base-funding amount. The District however continues to provide budget for instructional supplies and equipment at an amount that exceeds the \$184 per pupil last mandated by the state for FY08/09. Qualifying expenditures include direct classroom supplies and equipment and other instructional purposes, such as field trips and instructional equipment repair. Costs that are associated with staff development, special education, vocational education, or other state reimbursed programs are excluded from the calculation.

##### **Per Pupil Allocation to Schools for Instructional Supplies, Materials, Equipment and Copier Maintenance**

	<b><u>Actual FY20/21</u></b>	<b><u>Actual FY21/22</u></b>	<b><u>Budget FY22/23</u></b>	<b><u>Adopted FY23/24</u></b>
Elementary schools	\$ 105.00	\$105.00	\$105.00	\$105.00
Middle schools	112.00	112.00	112.00	112.00
High schools	121.00	121.00	121.00	121.00

Curriculum and other instructional purchases are budgeted centrally and are not included in the per pupil allocations to schools.

## **7. BUDGET ROLLOVERS**

All budget line items that are classified as qualified instructional supplies and equipment (compliance accounts) are rolled over from one year to the next. This includes all school instructional and instructional support accounts. Principal's office accounts (program 24110) that are unused at the end of the year are also rolled over. Schools' unused custodial and post-secondary accounts are not rolled over. The FY23/24 budget assumes unused funds will be \$4.5 million in instructional accounts and \$1.5 million in non-instructional accounts.

## **8. UTILITY RATES**

Total utility expenditures are impacted by both consumption and rate changes. The FY23/24 budget is developed based on consumption trends, rate expectations and consideration of the District's energy conservation program, which continues to make an impact on the energy consumption across the District. The District purchases most of its utilities from Colorado Springs Utilities (CSU). However, the District is currently purchasing natural gas on the open market from Centerpoint Energy Services in order to achieve natural gas rate savings.

	<b><u>Actual FY20/21</u></b>	<b><u>Actual FY21/22</u></b>	<b><u>Budget FY22/23</u></b>	<b><u>Adopted FY23/24</u></b>
Natural Gas	\$1,189,448	\$1,512,936	\$1,222,155	\$1,521,325
Electricity	2,870,744	3,370,977	3,564,443	3,614,443
Water	1,081,854	1,140,699	1,180,950	1,350,000
Waste removal	96,054	133,585	155,206	155,206
Stormwater	142,839	194,903	195,736	227,000
Trash	<u>194,111</u>	<u>194,410</u>	<u>230,000</u>	<u>230,000</u>
General fund payment	<u>\$5,575,050</u>	<u>\$6,547,510</u>	<u>\$6,548,490</u>	<u>\$7,097,974</u>

## **9. DISTRICT SECURITY**

Security staffing is currently 62 FTE, including 44 campus security officers for middle schools and high schools, 12 security officers, one security investigator, two security coordinators, one manager of security operations, and 2 FTE clerical support staff. Funding provides a Colorado Springs police school resource officer at each district high school and one roving school resource officer.

## **10. MAINTENANCE AND CUSTODIAL SUPPORT**

While the District still faces a significant backlog of work orders and deferred maintenance, the need to increase funding in this area is competing with other needs in the District within the constraints of scarce resources. Generally, new construction and large capital maintenance projects in excess of \$250,000 will be accomplished with funds in the capital reserve capital projects fund. All maintenance funds will be planned for expenditure toward the backlog, deferred maintenance, or preventative maintenance. Emergency repairs, as they arise, will require funding support from other budget areas or the District's contingency and/or emergency reserves.

## **11. STATE AUDIT ADJUSTMENTS**

The Colorado Department of Education annually audits the funded pupil count, state equalization, the pupil transportation reimbursement claim, the Exceptional Children's Educational Act, state reimbursements for pupils in state institutions and/or residential child care facilities, and for state reimbursements under the English Language Proficiency Act. Final results of the October 1, 2022 funded pupil count audit have not been completed at this time. If the completed audit shows an over collection of state revenues, the general fund contingency reserve can be used to support any repayment.

## **12. UNASSIGNED FUND BALANCE**

The total FY23/24 adopted budget was prepared with an estimated unassigned general fund contingency reserve budget of \$44,390,246. This amount equals 10.9 percent of total general fund resources. This undesignated contingency reserve is to be used in conjunction with other budget modifications as a response to unexpected revenue shortfalls, rescission (mid-year reduction of state funding), or expenditure levels in excess of those budgeted.

## **13. ASSIGNED, COMMITTED, AND RESTRICTED FUND BALANCE**

Amendment One (Article X, Section 20 of the Colorado Constitution) requires the maintenance of an emergency reserve for FY23/24 at least equal to three percent or approximately \$7.2 million of the District's fiscal year spending. These emergency reserves may be utilized for declared emergencies that specifically exclude economic conditions, revenue shortfalls, or salary or fringe benefit increases.

The budget designates the following reserves (actual amount determined by final audit):

<b>Description</b>	<b>Estimated Amount</b>	<b>Required by Amendment 1 or other laws</b>
<b><u>Assigned</u></b>		
Encumbrance carryover	5,000,000	No
Strategic plan	1,800,000	No
Unanticipated revenues	150,000	No
Fund balance projects	14,968,249	No
<b><u>Restricted</u></b>		
Multi-year obligations	270,500	Yes
TABOR reserve	<u>7,187,602</u>	Yes
Total assigned and restricted fund balance	<u>\$29,376,351</u>	

**Note:** Other assignments may be established by the Board of Education when deemed to be in the best interest of the District.

#### **14. DISTRICT 11 SCHOOL CALENDAR**

The budget reflects costs associated with a teacher contract of 187 days. The contract includes 170 elementary student contact days, which includes two parent-teacher-student conference days. Secondary student contact days number 173, which includes two days for parent-teacher-student conferences.

#### **15. RISK MANAGEMENT FUND**

Expenditures related to the management of risk (i.e., insurance premiums and reserves for workers' compensation, general liability, professional liability, errors and omissions, etc.) were segregated from employee benefits (reported in the risk related activities fund) beginning with the 2006-07 budget year. The largest resource comes from a district allocation of total program funding of \$2,916,000. Another operating transfer from the General Fund of \$98,191 will be made to cover Food Services insurance premiums. Interest earnings account for remaining revenue resources.

#### **16. RISK RELATED ACTIVITY MANAGEMENT**

The risk related activity fund (RRAF) was established on July 1, 1993 to enhance management of the District's insurance program costs and reserve levels and to improve the understanding of the Board, community, and staff regarding costs associated with risk related activities. Beginning in FY06/07 accounting for employment insurance, workers' compensation, property and general liability, errors and omissions, safety, and other insurance was moved into a separate sub-fund of the general fund. The RRAF now includes only expenses and revenues related to employee insurance programs. Also included in the fund are all overhead costs associated with risk related activities. This fund receives its support from insurance premiums paid by district employees and former employees.

#### **17. FOOD SERVICE FUND**

The District's food service operation serves over 20,000 meals per day and is designed to be self-supporting. A recurring transfer of \$579,008 from the mill levy override fund was approved for salary and benefit increases for food service workers. In FY15, the food service fund was changed from an enterprise fund (formerly fund 51) to a special revenue fund (fund 21) due to a new state mandate.

#### **18. PRODUCTION PRINTING FUND**

The production printing services are accounted for in a separate fund that is self-sustaining. Services are provided to schools and central support services on a fee basis. The fund charges all schools and departments an amount for copier usage. A recurring transfer of \$49,522 from the mill levy override fund was approved for salary and benefit increases for employees within this fund. The fund pays all of its direct costs and contributes a user's cost reimbursement to the general fund of \$42,460. Five years of annual \$35,000 operating transfers to the general fund, beginning in FY24, will be made to reimburse the general fund for a \$175,000 "loan" made in FY22/23.

## **19. CAPITAL RESERVE CAPITAL PROJECTS FUND**

This fund was redirected from a special revenue fund to a fund under the capital projects fund group. This was done to be in compliance with Generally Accepted Accounting Principles (GAAP). Since the major funding for this fund is no longer a state-mandated per pupil portion of total program funding, it no longer fits the description of a special revenue fund.

The total available new resources for the FY23/24 budget are expected to be \$40,920,712. This includes an operating transfer from the general fund of \$18,220,000. An additional operating transfer of \$521,715 from the general fund is used to cover the annual debt service requirements for the Adams Elementary lease Certificates of Participation. In addition, the Mill Levy Override fund transfers in \$20,168,015 for its annual Capital Improvement plan as detailed in the MLO Spending Plan.

These resources are used to fund major maintenance, repair, remodeling or infrastructure upgrade projects, purchase technology equipment, transportation vehicles, or other projects that qualify for expenditure in accordance with state statutes. All projects approved in this fund address needs identified in the District's capital plan. The Board of Education must provide appropriation authority for all projects in this fund.

## **20. DEFINITION OF FY22/23 MID-YEAR BUDGET**

In the budget document, whenever amounts are identified as FY22/23 mid-year budget it should be understood to mean adopted FY22/23 budget plus or minus modifications approved by the Board of Education. This approval process takes place during a scheduled budget calendar meeting in which mid-year modifications of the adopted FY22/23 budget are a part of the Board agenda.

# ACCOUNTING POLICY

## Fund Accounting

The District uses funds and account groups to report on its financial position and the result of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate “fund types.”

## Basis of Accounting

The financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flow. On an accrual basis, property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue in the financial year in which all eligibility requirements imposed by the provider have been met.

**Governmental Funds** are used to account for the District’s general government activities. Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the period or soon enough thereafter to pay liabilities of the current fiscal period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

The District considers property taxes as available if they are collected within 60 days after year-end. Property taxes are recognized as revenue in the fiscal period for which they are levied, providing the available criteria are met. State equalization monies are recognized as revenue during the period in which they are appropriated by the state of Colorado. Those revenues susceptible to accrual are property taxes, interest revenue and charges for services. Specific ownership taxes collected and held by the county at year-end on behalf of the District are also recognized as revenue. Other revenues, such as transportation, vocational and special education, are not susceptible to accrual because, generally, they are not measurable until received in cash.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the accrual criteria are met. Expenditure-driven grants recognize revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements.

The District reports the following major governmental funds:

The **General Fund** is the government's primary operating funds. It accounts for all financial resources of the general government, except those required to be accounted for, in another fund.

The **Capital Reserve Capital Projects Fund** is a capital projects fund, established by the District, to fund ongoing capital needs, such as site acquisition, building additions, and equipment purchases.

The **Debt Service Fund** accounts for the servicing of long-term debt not being financed by the capital reserve or other funds.

The **Special Revenue Funds** account for revenue sources that are legally restricted to expenditure for specific purposed (not including major capital projects).

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

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

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

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

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

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



### Basis of Budgeting

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

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

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

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

### Cash and Investments

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

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

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

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

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

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

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

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

#### Post-Employment Health Care Benefits

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

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

#### Debt Policy

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

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

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

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

#### Fund Balance Classification

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

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

**Colorado Spring School District 11**  
**SCHEDULE OF REVENUE by SOURCE, EXPENDITURES by PROGRAM, and FUND EQUITY**

**All District Funds**  
**FY2023-24**

	<b>Governmental Type Funds</b>			
	<b>General Preschool Risk Mgmt.</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Internal Service</b>
<b>Beginning</b>				
<b>Fund Balances/Net Position/Carryover</b>	\$ 131,613,480	\$ 12,158,501	\$ 35,383,255	\$ 9,391,746
<b>Revenues</b>				
Local Sources - Taxes	102,891,806	75,645,665	-	-
State Sources	139,240,418	16,727,089	-	-
Federal Sources	425,184	85,945,795	-	-
Charter School Revenue	841,498		1,268,981	-
Charges for Services	-	791,327	-	33,335,762
Interest on Investments	3,000,000		500,000	32,000
Tuition & Fees	404,000		-	-
Other Local Revenue	4,285,672	5,054,584	242,000	-
<b>Total Revenues</b>	<u>251,088,578</u>	<u>184,164,460</u>	<u>2,010,981</u>	<u>33,367,762</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In (Out) - Between Funds	39,221,161	(78,712,361)	38,909,730	21,970
	<u>39,221,161</u>	<u>(78,712,361)</u>	<u>38,909,730</u>	<u>21,970</u>
<b>Total Resources Available</b>	<u>\$ 421,923,219</u>	<u>\$ 117,610,600</u>	<u>\$ 76,303,966</u>	<u>\$ 42,781,478</u>
	421,923,219	117,610,600		
<b>Expenditures</b>				
Instruction Services	\$ 194,214,277	\$ 40,867,428	\$ -	\$ -
Pupil Services	23,394,277	33,389,552	-	-
Instruction Staff Support	24,885,258		-	-
General Administration	2,105,745		-	-
School Administration	27,636,705		-	-
Business Administration	4,045,462	330,000	-	-
Central Services	22,796,085		2,037,107	33,598,246
Maintenance & Operations	35,319,192	900,458	-	-
Transportation Services	7,156,796		-	-
Adult & Community Education	1,794,320	432,949	-	-
Debt Service	-		1,797,697	-
Capital Outlay	-	28,815,220	67,386,881	-
Food Services	-	12,874,993	-	-
Other	3,164,674		-	-
<b>Total Expenditures</b>	<u>346,512,791</u>	<u>117,610,600</u>	<u>71,221,685</u>	<u>33,598,246</u>
<b>Funds Assigned/Unassigned/Committed/Restricted</b>	75,410,428		5,082,281	-
<b>Ending Fund Balances/ Net Position</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,183,232</u>
<b>Total Fund Uses, Reserves and, Fund Balances/Net Position</b>	<u>\$ 421,923,219</u>	<u>\$ 117,610,600</u>	<u>\$ 76,303,966</u>	<u>\$ 42,781,478</u>
<b>Unappropriated Fund Balance</b>	-	-	-	-
<b>Total Appropriation</b>	<u>\$ 421,923,219</u>	<u>\$ 117,610,600</u>	<u>\$ 76,303,966</u>	<u>\$ 42,781,478</u>

Trust & Agency	Grand Total	Payments Included in Other Funds (Internal Service Funds)	FY23-24 Adopted Grand Totals	%	FY22-23 Adopted Grand Totals
\$ 385,432	\$ 188,932,414	\$ -	\$ 188,932,414	29.7%	\$ 217,818,923
-	178,537,471	-	178,537,471	28.1%	164,270,933
-	155,967,507	-	155,967,507	24.5%	156,245,632
-	86,370,979	-	86,370,979	13.6%	120,339,493
-	2,110,479	-	2,110,479	0.3%	1,922,421
-	34,127,089	(23,231,768)	10,895,321	1.7%	12,609,273
-	3,532,000	-	3,532,000	0.6%	351,174
-	404,000	-	404,000	0.1%	556,000
23,957	9,606,213	-	9,606,213	1.5%	8,713,691
23,957	470,655,738	(23,231,768)	447,423,970	70.4%	465,008,616
-	(559,500)	-	(559,500)	-0.1%	168,174
-	(559,500)	-	(559,500)	-0.1%	168,174
<u>\$ 409,389</u>	<u>\$ 659,028,652</u>	<u>\$ (23,231,768)</u>	<u>\$ 635,796,884</u>	<u>100.0%</u>	<u>\$ 682,995,713</u>
\$ -	\$ 235,081,705	\$ -	\$ 235,081,705	37.0%	\$ 219,785,111
-	56,783,829	-	56,783,829	8.9%	75,463,992
-	24,885,258	-	24,885,258	3.9%	21,437,917
-	2,105,745	-	2,105,745	0.3%	2,156,432
-	27,636,705	-	27,636,705	4.3%	24,226,570
-	4,375,462	-	4,375,462	0.7%	3,670,288
-	58,431,438	(23,231,768)	35,199,670	5.5%	32,918,294
-	36,219,650	-	36,219,650	5.7%	32,260,907
-	7,156,796	-	7,156,796	1.1%	6,769,347
-	2,227,269	-	2,227,269	0.4%	2,513,808
-	1,797,697	-	1,797,697	0.3%	66,669,057
-	96,202,101	-	96,202,101	15.1%	71,189,295
-	12,874,993	-	12,874,993	2.0%	12,471,942
409,389	3,574,063	-	3,574,063	0.6%	3,508,696
409,389	569,352,711	(23,231,768)	546,120,943	85.9%	575,041,656
-	80,492,709	-	80,492,709	12.7%	95,994,388
-	9,183,232	-	9,183,232	1.4%	9,859,670
<u>\$ 409,389</u>	<u>\$ 659,028,652</u>	<u>\$ (23,231,768)</u>	<u>\$ 635,796,884</u>	<u>100.0%</u>	<u>\$ 681,701,040</u>
-	-	-	-	0.0%	805,327
<u>\$ 409,389</u>	<u>\$ 659,028,652</u>	<u>\$ (23,231,768)</u>	<u>\$ 635,796,884</u>		<u>\$ 729,568,695</u>

# Summary of Transactions Between Funds

## Adopted Budget

### FY2023-2024

#### 1) Revenue Transfers:

From		To	
2000 Mill Levy Override Fund (1)	<i>Per Implementation Plan</i>	General Fund	
27-651-00-00000-521000-0000	20,833,272	10-000-00-00000-522700-0000	20,833,272
2000 Mill Levy Override Fund (1)	<i>Per Implementation Plan</i>	General Fund - IT programs	
27-651-00-00000-521000-0000	6,075,550	10-000-00-00000-522700-0000	6,075,550
2000 Mill Levy Override Fund (1)	<i>Per Implementation Plan</i>	Food Service Fund	
27-651-00-00000-522100-0000	90,000	21-766-00-00000-522700-0000	90,000
General Fund	.	Preschool Fund	
10-000-00-00000-581900-3141	700,000	19-000-00-00000-581000-0000	700,000
General Fund	<i>Annual Allocation</i>	Capital Reserve Capital Projects	
10-000-00-00000-524300-0000	3,500,000	43-000-00-00000-521000-0000	3,500,000
General Fund	<i>2016 COP Payment</i>	Capital Reserve Capital Projects	
10-000-00-00000-524300-0000	521,715	43-000-00-00000-521000-0000	521,715
General Fund	<i>Annual Allocation</i>	Risk Management Fund	
10-000-00-00000-521800-0000	2,916,000	18-000-00-28520-521000-0000	1,071,202
		18-000-00-28530-521000-0000	314,022
		18-000-00-28540-521000-0000	140,676
		18-000-00-28550-521000-0000	373,934
		18-000-00-28560-521000-0000	1,016,166
General Fund	<i>Food Service Insurance</i>	Risk Management Fund	
10-000-00-00000-521800-0000	98,191	18-000-00-28520-521000-0000	63,004
		18-000-00-28530-521000-0000	11,337
		18-000-00-28540-521000-0000	5,085
		18-000-00-28560-521000-0000	18,765
	<i>Fund Balance Task Force</i>		
	<i>(Entryway improvements, artificial</i>		
	<i>turf, drinking water)</i>		
General Fund		Capital Reserve Capital Projects	
10-000-00-00000-524300-0000	14,720,000	43-000-00-00000-521000-0000	14,720,000
Production Printing	<i>Repay loan for copier purchase</i>	General Fund	
68-000-00-00000-521000-0000	35,000	10-000-00-00000-526800-0000	35,000
<b>Total Revenue Transfers</b>	<b>49,489,728</b>		<b>49,489,728</b>

(1) This transfer amount must be supported by actual expenditure documentation.

#### 2) User-Charges:

Debit		Credit	
<b>General Fund</b>		<b>General Fund</b>	
10-654-00-00900-085300-0000	527,825	10-678-00-28420-085300-0000	210,957
		10-672-00-28400-085300-0000	43,052
		10-678-00-28420-085300-0000	141,629
		10-672-00-28400-085300-0000	18,884
		10-678-00-28420-085300-0000	47,210
		10-678-00-28420-085300-0000	66,093
<b>General Fund</b>			527,825
10-622-00-18000-052000-0000	12,103		
10-622-00-18000-021620-0000	6,935		
10-748-00-27100-052000-0000	277,707	<b>Risk Management Fund</b>	
10-748-00-27100-021660-0000	29,024	18-664-00-28520-052900-0000	37,064
<b>Production Printing</b>		18-664-00-28530-052900-0000	10,146
68-768-00-25400-021660-0000	1,105	18-664-00-28540-052900-0000	4,551
68-768-00-25400-052000-0000	8,336	18-664-00-28560-052900-0000	283,449
	335,210		335,210
<b>Production Printing</b>		<b>General Fund</b>	
68-768-00-25000-050000-0000	24,380	10-762-00-26250-062100-0001	3,478
68-768-00-26210-050000-0000	3,113	10-762-00-26250-062200-0001	8,756
68-768-00-26250-041100-0000	135	10-658-00-25160-086000-0000	24,380
68-768-00-26250-041200-0000	323	10-762-00-26250-041100-0001	135
68-768-00-26250-062100-0000	3,478	10-762-00-26210-086000-0000	3,113
68-768-00-26250-062200-0000	8,756	10-762-00-26250-041200-0001	323
68-768-00-28000-085300-0000	727	10-672-00-28400-085300-0000	727
	40,912		40,912
<b>Total User-Charges</b>	<b>903,947</b>		<b>903,947</b>

**Summary of Transactions Between Funds**  
**Adopted Budget**  
**FY2023-2024**

<b>3) State Equalization Allocations:</b>			
<b>From</b>		<b>To</b>	
<b>Mandated Allocations:</b>			
General Fund		Preschool Fund	
10-000-00-00000-581900-3141	4,462,859	19-000-00-00000-581000-0000	4,462,859
<b>Total Mandated Allocations</b>	<b>4,462,859</b>		<b>4,462,859</b>

<b>4) Indirect Charges:</b>			
<b>Debit</b>		<b>Credit</b>	
<b>General Fund:</b>		<b>General Fund:</b>	
		<b>Budget &amp; Planning</b>	
		Facility Rentals	520
		Grants & Funds Acquisitions	4,220
		<b>10-658-00-25100-086900-0000</b>	<b>4,740</b>
<b>Facility Rental</b>		<b>Business Services</b>	
Budgeting	520	Facility Rentals	1,043
Business Services	1,043	Grants & Funds Acquisitions	2,109
Fiscal Services	1,512	<b>10-651-00-25010-086900-0000</b>	<b>3,152</b>
Procurement	7,243	<b>Procurement</b>	
<b>10-660-00-33500-086900-0000</b>	<b>10,318</b>	Facility Rentals	7,243
<b>Summer High School</b>		Grants & Funds Acquisitions	17,961
Human Resources	438	<b>10-660-00-25200-086900-0000</b>	<b>25,204</b>
Fiscal Services	3,237	<b>Fiscal Services</b>	
<b>10-400-00-22420-086900-0000</b>	<b>3,675</b>	Summer High School	3,237
<b>Grants &amp; Funds Acquisitions</b>		Montessori Preschool	5,861
Budgeting	4,220	Facility Rentals	1,512
Business Services	2,109	Grants & Funds Acquisitions	61,875
Procurement	17,961	<b>10-658-00-25100-086900-0000</b>	<b>72,485</b>
Fiscal Services	61,875	<b>Human Resources</b>	
Human Resources	40,803	Summer High School	438
<b>10-645-00-28130-086900-0000</b>	<b>126,968</b>	Grants & Funds Acquisitions	40,803
<b>Montessori Preschool</b>		<b>10-681-00-28300-086900-0000</b>	<b>41,241</b>
<b>10-105-00-00400-086900-0000</b>	<b>5,861</b>	<b>General Fund</b>	
<b>Preschool Fund</b>		<b>10-000-00-00000-197100-0000</b>	<b>127,234</b>
19-630-00-22380-086800-3141	127,234		
<b>Total Indirect Charges</b>	<b>274,056</b>		<b>274,056</b>

<b>5) 2017 MLO Allocations:</b>			
<b>From</b>		<b>To</b>	
<b>Mandated Allocations:</b>			
<b>2017 Mill Levy Override Fund</b>	<i>Per Implementation Plan</i>	<b>General Fund</b>	
27-651-00-00000-521000-2017	31,473,987	10-000-00-00000-522700-2017	31,473,987
<b>2017 Mill Levy Override Fund</b>		<b>Risk Management Fund</b>	
27-651-00-00000-521800-2017	4,633	18-000-00-00000-522700-2017	4,633
<b>2017 Mill Levy Override Fund</b>		<b>Preschool Fund</b>	
27-651-00-00000-521900-2017	100,934	19-000-00-00000-522700-2017	100,934
<b>2017 Mill Levy Override Fund</b>		<b>Food Service Fund</b>	
27-651-00-00000-522100-2017	489,008	21-766-00-00000-522700-2017	489,008
<b>2017 Mill Levy Override Fund</b>		<b>Benefits Fund</b>	
27-651-00-00000-526400-2017	7,448	64-000-00-00000-522700-2017	7,448
<b>2017 Mill Levy Override Fund</b>		<b>Print Production Fund</b>	
27-651-00-00000-526800-2017	49,522	68-000-00-00000-522700-2017	49,522
<b>2017 Mill Levy Override Fund</b>		<b>Capital Reserve Fund</b>	
27-651-00-00000-524300-2017	20,168,015	43-000-00-00000-522700-2017	20,168,015
<b>Total Mandated Allocations</b>	<b>52,293,547</b>		<b>52,293,547</b>





**Colorado Springs School District 11**  
**GENERAL FUND SUMMARY**  
Combining Schedule of Revenues, Expenditures by Program and Fund Balance  
FY2023-24

	Combined General Funds			Combining General Funds Adopted FY23-24			
	FY2020-21 Actual	FY2021-22 Actual	FY2022-23 Mid-Year	10 General Fund	18 Risk Management Fund	19 Preschool Program Fund	Total General Fund Funds
<b>Beginning Unassigned &amp; Other Fund Balance Available</b>							
Unassigned Fund Balance	\$ 51,218,918	\$ 89,133,468	\$ 92,424,578	\$ 47,289,631	\$ -	\$ -	\$ 47,289,631
Other Fund Balance	12,678,538	13,598,626	25,286,012	78,803,602	4,236,017	1,284,230	84,323,849
<b>Total Beginning Fund Balance</b>	<b>63,897,456</b>	<b>102,732,094</b>	<b>117,710,590</b>	<b>126,093,233</b>	<b>4,236,017</b>	<b>1,284,230</b>	<b>131,613,480</b>
<b>Revenues</b>							
Local Revenue	80,912,024	89,912,077	91,298,508	110,570,964	152,012	-	110,722,976
State Revenue	135,783,561	141,907,778	149,709,545	134,777,559	-	5,162,859	139,940,418
Federal Revenue	1,997,371	425,184	425,184	425,184	-	-	425,184
<b>Total Revenues</b>	<b>218,692,956</b>	<b>232,245,039</b>	<b>241,433,237</b>	<b>245,773,707</b>	<b>152,012</b>	<b>5,162,859</b>	<b>251,088,578</b>
<b>Other Financing Sources (Uses)</b>							
Investment Income	170,509	4,975	2,113	-	139,500	-	139,500
<b>Transfers In (Out)</b>							
Capital Reserve Capital Projects Fund	(5,022,439)	(5,319,015)	(7,786,618)	(18,741,715)	-	-	(18,741,715)
Food Service Fund	(1,500,000)	-	111,619	-	-	-	-
Designated Grant Fund	-	-	-	-	-	-	-
Risk Management Fund	(3,029,748)	-	(3,027,619)	(3,014,191)	3,014,191	-	-
2000 Mill Levy Override Fund	26,358,277	26,808,822	26,908,822	26,908,822	-	-	26,908,822
2017 Mill Levy Override Fund	24,565,131	25,898,992	26,973,058	31,473,987	4,633	100,934	31,579,554
Risk-Related Activities Fund	-	(1,100,000)	(500,000)	-	-	-	-
Preschool Fund	-	-	(718,345)	(700,000)	-	-	(700,000)
Production Printing Fund	(320,000)	80,000	(300,000)	35,000	-	-	35,000
General Fund	-	-	2,916,000	-	-	-	-
Charter Schools	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>41,221,730</b>	<b>46,373,774</b>	<b>44,579,030</b>	<b>35,961,903</b>	<b>3,158,324</b>	<b>100,934</b>	<b>39,221,161</b>
<b>Total Revenues &amp; Other Financing Sources (Uses)</b>	<b>259,914,686</b>	<b>278,618,813</b>	<b>286,012,267</b>	<b>281,735,610</b>	<b>3,310,336</b>	<b>5,263,793</b>	<b>290,309,739</b>
<b>Total Resources Available</b>	<b>323,812,142</b>	<b>381,350,907</b>	<b>403,722,857</b>	<b>407,828,843</b>	<b>7,546,353</b>	<b>6,548,023</b>	<b>421,923,219</b>
<b>Expenditures</b>							
Instruction Services	130,693,555	175,143,635	178,189,742	191,411,668	-	2,802,609	194,214,277
Pupil Services	15,452,444	18,935,861	21,091,591	23,394,277	-	-	23,394,277
Instruction Staff Support	15,252,782	19,991,289	19,855,128	21,139,844	-	3,745,414	24,885,258
General Administration	2,114,147	2,027,646	2,443,810	2,105,745	-	-	2,105,745
School Administration	19,658,130	26,699,272	27,772,167	27,636,705	-	-	27,636,705
Business Administration	2,651,631	3,156,761	3,514,242	4,045,462	-	-	4,045,462
Central Services	13,927,430	20,353,129	21,302,130	15,249,732	7,546,353	-	22,796,085
Maintenance & Operations	24,575,976	30,339,849	34,266,468	35,319,192	-	-	35,319,192
Transportation Services	5,147,042	7,186,641	7,084,123	7,156,796	-	-	7,156,796
Other Services	1,124,574	3,059,004	3,115,510	3,164,674	-	-	3,164,674
Community Services	836,382	1,689,190	1,705,699	1,794,320	-	-	1,794,320
Construction Services	234,880	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>231,668,973</b>	<b>308,582,277</b>	<b>320,340,610</b>	<b>332,418,415</b>	<b>7,546,353</b>	<b>6,548,023</b>	<b>346,512,791</b>
<b>Fund Balances:</b>							
Restricted - TABOR	-	-	7,187,602	7,187,602	-	-	7,187,602
Restricted MYO	-	-	-	270,500	-	-	270,500
Committed Fund Balance	-	-	35,185,390	14,968,249	-	-	14,968,249
Assigned Encumbrance Carryover	-	-	2,673,353	5,000,000	-	-	5,000,000
Assigned for Strategic Plan	-	-	-	-	-	-	-
Assigned for Time Sheet System	-	-	-	-	-	-	-
Assigned for AMP Implementation	-	-	2,100,000	1,800,000	-	-	1,800,000
Unassigned Contingency	-	-	36,085,902	46,034,077	-	-	46,034,077
Unassigned - Unanticipated	-	-	150,000	150,000	-	-	150,000
<b>Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>83,382,247</b>	<b>75,410,428</b>	<b>-</b>	<b>-</b>	<b>75,410,428</b>
<b>Total Expenditures &amp; Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>407,828,843</b>	<b>7,546,353</b>	<b>6,548,023</b>	<b>421,923,219</b>
<b>Fund Balances, End of Year</b>	<b>92,143,169</b>	<b>72,768,630</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Appropriation</b>			<b>403,722,857</b>	<b>407,828,843</b>	<b>7,546,353</b>	<b>6,548,023</b>	<b>421,923,219</b>



**Colorado Springs School District 11**  
**GENERAL FUND (Preschool & Risk Mgmt. Funds not Included)**  
**Schedule of Revenues, Expenditures, Fund Balance and Reserves**  
**FY2023-24**

				Budget		
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Mid-Year	Change	2023-24 Adopted
Beginning Unassigned & Other Fund Balance Available						
Unassigned Fund Balance (GAAP Basis)	\$ 24,919,430	\$ 46,679,852	\$ 75,612,898	\$ 88,091,451	\$ (40,801,820)	\$ 47,289,631
Other Fund Balance (GAAP Basis)	11,211,290	(10,549,132)	14,176,888	16,246,980	54,801,820	71,048,800
Fund Balance (GAAP Basis)	36,130,720	36,130,720	89,789,786	104,338,431	14,000,000	118,338,431
Budgetary Basis Adjustments:						
Less:						
Nonspendable - Inventory	-	-	-	(561,198)	-	(561,198)
Add:						
Unfunded Accrued Salaries & Benefits	-	-	-	8,316,000	-	8,316,000
Total Beginning Fund Balance	36,130,720	36,130,720	89,789,786	112,093,233	14,000,000	126,093,233
Revenues						
Local Revenue	\$ 80,119,244	\$ 80,694,398	\$ 92,029,366	\$ 90,479,229	\$ 20,091,735	\$ 110,570,964
State Revenue	149,650,253	132,309,905	142,471,437	145,139,075	(10,361,516)	134,777,559
Federal Revenue	462,487	1,997,371	738,642	425,184	-	425,184
Total Revenues	230,231,984	215,001,674	235,239,445	236,043,488	9,730,219	245,773,707
Other Financing Sources (Uses)						
Transfers In (Out)						
2000 Mill Levy Override Fund	24,900,577	26,358,277	26,234,507	26,908,822	-	26,908,822
2017 Mill Levy Override Fund	20,655,054	24,459,564	25,370,972	26,968,425	4,505,562	31,473,987
Risk Mgmt Fund	(3,025,063)	(3,029,748)	(3,019,424)	(3,027,619)	13,428	(3,014,191)
Preschool Fund	-	-	-	(718,345)	18,345	(700,000)
Capital Reserve Fund	(5,655,728)	(5,022,439)	(5,319,015)	(7,786,618)	(10,955,097)	(18,741,715)
Food Service Fund	-	(1,500,000)	-	-	-	-
Risk-Related Activities Fund	(3,000,000)	-	(1,100,000)	(500,000)	500,000	-
Production Printing Fund	80,000	(320,000)	80,000	(300,000)	335,000	35,000
Designated Grant Fund	(156,928)	-	-	-	-	-
Total Other Financing Sources (Uses)	33,797,912	40,945,654	42,247,040	41,544,665	(5,582,762)	35,961,903
Total Resources Available	300,160,616	292,078,048	367,276,271	389,681,386	18,147,457	407,828,843
Expenditures						
Instruction Services	142,510,324	127,858,106	153,249,751	174,056,874	17,354,794	191,411,668
Pupil Services	15,272,183	15,452,444	17,014,765	21,091,591	2,302,686	23,394,277
Instruction Staff Support	15,010,589	14,575,246	16,684,588	19,855,128	1,284,716	21,139,844
General Administration	1,934,241	2,114,147	2,152,787	2,443,810	(338,065)	2,105,745
School Administration	19,873,922	19,658,130	22,973,730	25,338,667	2,298,038	27,636,705
Business Administration	2,605,150	2,651,631	2,939,219	3,514,242	531,220	4,045,462
Central Services	11,893,136	11,274,874	13,120,993	13,827,027	1,422,705	15,249,732
Maintenance & Operations	24,329,099	24,575,976	26,680,313	34,266,468	1,052,724	35,319,192
Transportation Services	4,978,589	5,147,042	5,741,396	7,084,123	72,673	7,156,796
Other Services	1,348,673	1,124,574	1,211,336	3,115,510	49,164	3,164,674
Community Services	1,020,494	836,382	1,118,552	1,705,699	88,621	1,794,320
Construction Services	38,326	234,880	50,412	-	-	-
Total Expenditures	240,814,726	225,503,432	262,937,842	306,299,139	26,119,276	332,418,415
Fund Balances						
Restricted - TABOR Reserve	-	-	-	7,187,602	-	7,187,602
Restricted - MYO	-	-	-	-	270,500	270,500
Assigned - AMP Implementation	-	-	-	2,100,000	(300,000)	1,800,000
Assigned - Fund Balance Projects	-	-	-	35,185,390	(20,217,141)	14,968,249
Assigned - Encumbrances	-	-	-	2,673,353	2,326,647	5,000,000
Unassigned - Contingency	-	-	-	36,085,902	9,948,175	46,034,077
Unassigned - Unanticipated	-	-	-	150,000	-	150,000
Total Fund Balances	-	-	-	83,382,247	(7,971,819)	75,410,428
Total Expenditures & Fund Balances				389,681,386	18,147,457	407,828,843
Fund Balances, End of Year	\$ 59,345,890	\$ 66,574,616	\$ 104,338,429	\$ -	\$ -	\$ -
Total Appropriation				\$ 389,681,386	\$ 18,147,457	\$ 407,828,843

**Colorado Springs School District 11**  
**GENERAL FUND (Preschool & Risk Mgmt. Funds not Included)**  
**Schedule of Revenues and Fund Balance**  
**Adopted FY2023-24**

DESCRIPTION	Actual Revenues			Budget		
	FY2019-20	FY2020-21	FY2021-22	Mid-Year FY2022-23	Change	Adopted FY2023-24
<b>Beginning Fund Balance</b>						
Unassigned Fund Balance (GAAP Basis)	\$ 24,919,430	\$ 46,679,852	\$ 75,612,898	\$ 88,091,451	\$ (40,801,820)	\$ 47,289,631
Other Fund Balance (GAAP Basis)	11,211,290	12,666,038	14,176,888	16,246,980	54,801,820	71,048,800
Fund Balance (GAAP Basis)	36,130,720	59,345,890	89,789,786	104,338,431	14,000,000	118,338,431
Budgetary Basis Adjustments:						
Nonspendable - Inventory	-	-	-	(561,198)	-	(561,198)
Unfunded Accrued Salaries & Benefits	-	-	-	8,316,000	-	8,316,000
<b>Total Fund Balance</b>	36,130,720	59,345,890	89,789,786	112,093,233	14,000,000	126,093,233
1110 Property Taxes Current	63,398,091	64,148,101	73,786,706	72,220,196	20,225,840	92,446,036
1110 2000 MLO to Charter Schools	(1,471,435)	(1,398,538)	(1,413,301)	(1,385,391)	(789,989)	(2,175,380)
1110 2017 MLO to Charter Schools	(2,854,183)	(2,790,618)	(2,694,430)	(2,463,600)	(1,417,752)	(3,881,352)
1140 Property Taxes Delinquent	92,007	167,124	157,630	150,000	-	150,000
1141 Property Taxes Abatement Refunds	(192,274)	(200,016)	(224,805)	(300,000)	-	(300,000)
<b>Total Property Tax Revenue</b>	58,972,206	59,926,053	69,611,800	68,221,205	18,018,099	86,239,304
1120 Specific Ownership Tax Collected in Prior Year	7,299,050	7,129,423	7,629,113	7,629,113	823,389	8,452,502
1121 Specific Ownership Other Funds	9,417,842	10,117,536	8,632,733	8,200,000	-	8,200,000
1310 Tuition - Teaching PPCC Concurrent Enrollment	-	138,891	185,377	208,000	-	208,000
1313 Tuition - Adult	21,955	-	-	-	-	-
1314 Montessori Tuition	127,449	77,432	136,363	140,000	-	140,000
1323 Tuition from Excess Costs	57,271	52,095	62,379	56,000	-	56,000
1510 Investment Interest	954,528	161,613	342,049	1,500,000	1,500,000	3,000,000
1710 Gate Receipts	56,911	43,629	107,223	110,000	-	110,000
1740 Athletic Fees	132,254	108,586	163,134	130,000	-	130,000
1831 Tesla Day Care Revenue	187,857	191,532	200,287	184,590	-	184,590
1900 Technology Repair Fees	32,463	33,256	39,665	12,865	-	12,865
1900 Misc Revenue-Sub Reimbursements	1,614	2,234	-	1,500	-	1,500
1900 Vehicle Operation Services	72,218	11,424	44,266	-	-	-
1910 Facility Rental Revenue	409,241	39,146	331,098	400,000	(70,000)	330,000
1911 Child Care Facility Rental	86,371	89,725	112,173	-	110,000	110,000
1912 Wireless Tower Rent	143,674	137,872	142,561	130,382	11,618	142,000
1920 Donations and Gifts	17,250	43,921	7,500	2,000	-	2,000
1935 Sale of Equipment	36,686	64,584	62,316	8,000	-	8,000
1940 Instructional Materials Fees	-	2,678	-	-	-	-
1954 Charter School Services Buyback Services	603,366	497,496	330,989	406,345	-	406,345
19541 Charter School Administration Fee	249,991	239,905	259,981	233,050	150,103	383,153
1959 Reimbursement Crossing Guards Program	172,187	172,187	86,094	189,405	-	189,405
1960 High School Parking Fees	25,058	1,018	19,042	20,000	-	20,000
1971/1972 Overhead & Indirect Cost Revenue	735,178	1,195,196	2,915,864	2,000,000	-	2,000,000
1980 Advertising Revenue	5,325	-	2,500	5,000	-	5,000
1990 Revenue Miscellaneous Other	187,341	121,914	374,076	58,800	-	58,800
1990 Revenue Misc E-Rate Reimbursement	54,144	54,144	170,493	451,474	(451,474)	-
1990 GED Testing	3,589	3,903	3,960	1,500	-	1,500
1991 Revenue - Staff Development In-service	56,225	37,005	56,330	30,000	-	30,000
1999 Unanticipated Revenues	-	-	-	150,000	-	150,000
<b>Total Local Revenue Sources</b>	80,119,244	80,694,398	92,029,366	90,479,229	20,091,735	110,570,964

**Colorado Springs School District 11**  
**GENERAL FUND (Preschool & Risk Mgmt. Funds not Included)**  
**Schedule of Revenues and Fund Balance**  
**Adopted FY2023-24**

DESCRIPTION	Actual Revenues			Budget		
	FY2019-20	FY2020-21	FY2021-22	Mid-Year FY2022-23	Change	Adopted FY2023-24
3110 State Equalization	154,719,487	138,923,677	143,412,388	146,608,698	(8,014,346)	138,594,352
3141 Hold Harmless CPP/UPK	-	-	-	-	4,462,859	4,462,859
3115 At-Risk Supplemental Overpay	319,939	210,462	193,850	478,257	-	478,257
Less allocation to:						
3141 Preschool Fund - Preschool Program	(4,090,485)	(3,473,656)	(4,283,430)	(4,462,859)	-	(4,462,859)
Charter Schools - Total Program	(13,008,427)	(11,234,502)	(11,477,799)	(11,652,497)	(7,505,136)	(19,157,633)
Charter Schools - At-Risk Supplemental	(185,696)	(165,672)	-	(165,672)	-	(165,672)
3120 Vocational Education	751,862	625,082	819,686	743,825	59,506	803,331
3130 Special Education	5,171,092	5,193,029	5,460,239	7,300,000	584,000	7,884,000
3130 Special Education - Charters	(257,175)	(249,555)	(222,970)	(222,970)	-	(222,970)
3139 English Language Proficiency Prof Dev.	536,042	530,670	-	-	-	-
3139 English Language Proficiency - Charters	(108,370)	(73,278)	-	-	-	-
3140 English Language Proficiency	456,518	473,781	442,347	415,550	33,244	448,794
3140 English Language Proficiency - Charters	(92,292)	(86,872)	(76,468)	-	-	-
3150 Gifted & Talented	249,540	249,119	242,588	229,464	18,357	247,821
3150 Gifted & Talented - to Charter Schools	(9,283)	(9,686)	(9,432)	(9,432)	-	(9,432)
3160 State Transportation	1,245,668	1,271,301	1,059,111	1,139,711	-	1,139,711
3210 State Equalization Audit Adjustment	-	(94,476)	7,452	-	-	-
3235 Additional At-Risk Funding	227,796	220,481	210,184	237,000	-	237,000
3260 State Transportation Audit Adjustment	-	-	4,080	-	-	-
3281 Non-recurring Mitigation At-Risk	-	-	2,802,430	-	-	-
3281 Non-recurring Mitigation At-Risk - Charters	-	-	(114,678)	-	-	-
3898 State On Behalf Payment (to PERA)	3,724,037	-	4,001,859	4,500,000	-	4,500,000
<b>Total State Revenue Sources</b>	<b>149,650,253</b>	<b>132,309,905</b>	<b>142,471,437</b>	<b>145,139,075</b>	<b>(10,361,516)</b>	<b>134,777,559</b>
4000 Junior ROTC	205,485	257,225	219,272	229,600	-	229,600
4041 Unrestricted Federal Impact Aid	169,334	194,294	159,221	200,000	-	200,000
4041 Unrestricted Federal Impact Aid - Charters	(8,843)	(8,482)	(8,224)	(4,416)	-	(4,416)
4041 Restricted Federal Impact Aid	96,511	93,735	81,995	-	-	-
5012 Coronavirus Relief Funds	-	1,460,599	-	-	-	-
1036 FEMA Reimbursement	-	-	286,378	-	-	-
<b>Total Federal Revenue Sources</b>	<b>462,487</b>	<b>1,997,371</b>	<b>738,642</b>	<b>425,184</b>	<b>-</b>	<b>425,184</b>
<b>Total Revenues</b>	<b>230,231,984</b>	<b>215,001,674</b>	<b>235,239,445</b>	<b>236,043,488</b>	<b>9,730,219</b>	<b>245,773,707</b>
<b>Non-Operating Revenues - Transfers In (Out)</b>						
Risk Management Fund - Transfer (Out)	(2,916,000)	(2,916,000)	(2,916,000)	(2,916,000)	-	(2,916,000)
Risk Management - FNS Insurance- Trnsfr (Out)	(109,063)	(113,748)	(103,424)	(111,619)	13,428	(98,191)
Preschool Fund - Transfer (Out)	-	-	-	(718,345)	18,345	(700,000)
Capital Reserve Fund - Transfer (Out)	(4,500,000)	(4,500,000)	(4,500,000)	(4,500,000)	1,000,000	(3,500,000)
Capital Reserve Fund - ES Renovation COP's	(520,728)	(522,439)	(519,015)	(520,455)	(1,260)	(521,715)
Capital Reserve Fund - Non-recurring	(635,000)	-	(300,000)	(2,766,163)	(11,953,837)	(14,720,000)
Food Service Fund - Transfer (Out)	-	(1,500,000)	-	-	-	-
Production Printing Fund - Transfer In (Out)	80,000	(320,000)	80,000	(300,000)	335,000	35,000
Risk-Related Funds - Transfer (Out)	(3,000,000)	-	(1,100,000)	(500,000)	500,000	-
Designated Grant Fund - Transfer (Out)	(156,928)	-	-	-	-	-
2000 Mill Levy Override Fund - Recurring	24,150,577	23,957,727	26,234,507	26,908,822	-	26,908,822
2000 Mill Levy Override Fund - Non-Recurring	750,000	2,400,550	-	-	-	-
2017 Mill Levy Override Fund - Recurring	20,655,054	22,044,594	25,370,972	26,968,425	2,505,562	29,473,987
2017 Mill Levy Override Fund - Non-Recurring	-	2,414,970	-	-	2,000,000	2,000,000
<b>Total Non-Operating Revenues</b>	<b>33,797,912</b>	<b>40,945,654</b>	<b>42,247,040</b>	<b>41,544,665</b>	<b>(5,582,762)</b>	<b>35,961,903</b>
<b>Total Resources</b>	<b>\$300,160,616</b>	<b>\$315,293,218</b>	<b>\$367,276,271</b>	<b>\$ 389,681,386</b>	<b>\$ 18,147,457</b>	<b>\$ 407,828,843</b>

**Footnotes:**

1. These items make up the School Finance Act  
Total Program Funding amount of:

\$ 225,416,628	\$ 210,201,201	\$ 224,828,207	\$ 226,458,007	\$ 13,034,883	\$ 239,492,890
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**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
INSTRUCTIONAL SERVICES							
	00100-						
General Education	00300	96,137,483	84,328,804	103,521,890	114,772,643	9,130,899	123,903,542
Intramural Activities	002IA	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	007IB	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
TOTAL INSTRUCTIONAL SERVICES		142,510,324	127,858,106	153,403,478	173,910,228	17,501,440	191,411,668
STUDENT SUPPORT							
Pupil Services							
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	1,144,183	11,337,261
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
Total Pupil Services		15,272,183	15,452,444	17,014,765	21,091,591	2,302,686	23,394,277

**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**

		Actual			Budget		
		2019-20	2020-21	2021-22	2022-23		2023-24
Program Name	Number	Actual	Actual	Actual	Mid-Year	Difference	Adopted
Instructional Staff							
Student Achievement Accountability	22110	811,448	874,930	1,094,762	1,180,415	106,087	1,286,502
Multi-Tier Systems of Support	22111	349,741	251,349	330,305	566,730	-	566,730
Curriculum Alignment	22120	1,575,991	1,473,813	1,471,085	2,202,166	157,942	2,360,108
Instructional Use Requirement	2212Y	180,235	197,007	295,572	265,608	28,376	293,984
Instructional Staff Training Services	22130	909,568	667,559	823,322	1,026,147	(44,722)	981,425
Academic Student Assessment	22140	721,550	924,249	1,287,224	1,959,698	86,405	2,046,103
Achieve Team	22190	552,320	161,911	188,419	684,428	107,324	791,752
Supervision of LRS	22210	751,248	694,432	790,938	822,411	131,181	953,592
Learning Resource Sources	22220	5,319,851	5,463,631	5,811,789	6,124,345	474,315	6,598,660
Educational Television Services	22240	628,244	608,544	697,513	852,675	(94,372)	758,303
Supervision of Special Education	22310	1,158,217	1,213,974	1,229,941	1,379,011	(99,413)	1,279,598
Supervision - Career and Technical	22320	257,463	391,792	656,827	771,270	110,527	881,797
Supervision - Adult Education	22330	253,673	259,342	291,353	312,751	28,410	341,161
Supervision - Athletics	22340	775,869	754,844	845,715	800,525	187,877	988,402
Supervision - ESL	22350	194,660	130,667	101,003	141,282	4,050	145,332
Supervision - Gifted and Talented	22370	175,527	126,789	158,359	179,502	4,181	183,683
Supervision - Special Ed Early Childhd	22380	71,658	61,709	77,176	48,464	4,072	52,536
Supervision - Summer Literacy	22400	298	472	29,479	187,493	(11,246)	176,247
Supervision - IB Program	22410	319,353	314,557	346,404	475,426	(42,924)	432,502
Supervision - Summer School	22420	3,675	3,675	3,675	21,427	-	21,427
Total Instructional Staff		15,010,589	14,575,246	16,530,861	20,001,774	1,138,070	21,139,844
TOTAL DIRECT INSTRUCTION and INSTRUCTIONAL SUPPORT		172,793,096	157,885,796	186,949,104	215,003,593	20,942,196	235,945,789
GENERAL ADMINISTRATION							
Board Secretary/Clerk	23120	175,901	125,313	187,391	168,108	17,652	185,760
Treasurer Services	23130	3,342	3,573	10,421	24,320	-	24,320
Election Services	23140	111,598	222,585	102,250	30,700	-	30,700
Legal Services	23150	110,567	158,300	291,252	285,000	-	285,000
Tax Assessment/Collection	23160	157,986	159,820	183,676	155,000	-	155,000
Audit Services	23170	89,395	87,889	89,186	90,280	16,700	106,980
Staff Relations/Negotiations	23180	121,722	141,764	80,679	267,306	(185,044)	82,262
ESP Staff Relations	23181	155,908	160,457	170,366	183,341	5,045	188,386
District Accountability Services	23190	6,646	2,990	6,630	11,382	-	11,382
Office of the Superintendent	23210	831,497	845,811	812,553	951,734	(179,791)	771,943
State and Federal Relations	23230/40	27,998	29,719	34,528	38,041	-	38,041
Charter School Administration	23910	141,681	175,926	183,855	238,598	(12,627)	225,971
TOTAL GENERAL ADMINISTRATION		1,934,241	2,114,147	2,152,787	2,443,810	(338,065)	2,105,745
SCHOOL ADMINISTRATION							
Office of the Principal	24110	19,286,280	18,976,835	22,180,248	24,554,675	2,234,126	26,788,801
School Business Management	24130	500,865	496,414	483,490	511,893	8,912	520,805
Other Support Services	24900	86,777	184,881	309,992	272,099	55,000	327,099
TOTAL SCHOOL ADMINISTRATION		19,873,922	19,658,130	22,973,730	25,338,667	2,298,038	27,636,705
BUSINESS ADMINISTRATION							
Support Services - Business	25010	329,175	322,520	283,558	370,228	300,733	670,961
Financial Services	25100	1,162,258	1,250,201	1,472,085	1,887,776	116,157	2,003,933
Purchasing Services	25200	729,453	717,862	783,883	820,753	93,444	914,197
Warehousing & Distribution	25300	248,883	230,083	244,125	290,485	20,886	311,371
Postage and Mail Services	25310/400	135,381	130,965	155,568	145,000	-	145,000
TOTAL BUSINESS ADMINISTRATION		2,605,150	2,651,631	2,939,219	3,514,242	531,220	4,045,462
MAINTENANCE & OPERATIONS							
Maintenance & Operations Supervision	26100	939,709	883,746	946,971	1,041,342	176,374	1,217,716
Operations (Custodians)	26210	9,007,422	8,712,993	8,958,918	12,178,602	618,168	12,796,770
Building Maintenance	26230	4,459,103	4,425,021	4,683,552	6,686,797	331,563	7,018,360
Utilities	26250	4,749,669	5,647,716	6,629,338	7,188,192	(13,312)	7,174,880
Grounds Maintenance	26300	1,579,037	1,391,013	1,540,710	2,232,885	(497,636)	1,735,249
Non-Student Vehicle Maintenance	26500	210,540	469,841	353,001	314,588	36,841	351,429
Security Services	26600	3,383,619	3,045,646	3,567,823	4,624,062	400,726	5,024,788
TOTAL MAINTENANCE & OPERATIONS		24,329,099	24,575,976	26,680,313	34,266,468	1,052,724	35,319,192

**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**

		Actual			Budget		
Program Name	Number	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Mid-Year	Difference	2023-24 Adopted
STUDENT TRANSPORTATION SERVICES							
Transportation Supervision	27100	861,568	890,729	1,109,333	1,146,196	1,613	1,147,809
Vehicle Operation Services	27200	3,445,046	3,306,577	3,772,971	5,015,871	6,316	5,022,187
Vehicle Services	27400	544,830	808,728	708,722	775,570	53,191	828,761
Small Engine Maintenance	27500	127,145	141,008	150,370	146,486	11,553	158,039
TOTAL TRANSPORTATION SERVICES		4,978,589	5,147,042	5,741,396	7,084,123	72,673	7,156,796
CENTRAL SERVICES							
Support Services - Central	28010	719,677	702,007	688,643	754,841	(84,961)	669,880
Grants Acquisition Office	28130	506,272	580,147	538,829	620,709	1,506	622,215
Community Relations Services	28230	770,965	539,901	849,801	996,579	113,509	1,110,088
Human Resources Services	28300	1,747,681	1,709,314	2,061,110	2,153,626	354,811	2,508,437
Recruitment & Placement Services	28320	66,346	69,404	103,392	203,414	-	203,414
Non-Instructional Staff Development	28340	331,731	301,537	309,701	433,340	-	433,340
Non-Instructional Staff Training	28341	171,174	109,130	190,864	226,630	9,236	235,866
EOP, Ombudsman	28380	206,965	206,297	122,242	244,835	31,196	276,031
Information Service Systems	28400	2,003,785	2,706,410	2,533,123	3,092,651	52,540	3,145,191
Technology Equipment Maintenance	28420	1,119,454	1,387,872	1,257,036	1,406,095	68,396	1,474,491
Network Operations Services	28440	1,891,052	1,950,174	2,306,272	2,298,516	271,150	2,569,666
Telecommunications	28450	2,196,359	838,362	1,766,576	1,217,575	605,322	1,822,897
Unemployment Insurance	28510	148,619	172,748	370,130	162,250	-	162,250
Risk Management	25520/30/40	-	-	16,496	-	-	-
Safety Program	28550	13,056	1,571	6,778	15,966	-	15,966
TOTAL CENTRAL SERVICES		11,893,136	11,274,874	13,120,993	13,827,027	1,422,705	15,249,732
OTHER SERVICES							
Volunteer Services	29100	265,633	262,049	293,833	314,119	49,164	363,283
Non-Teacher Post Employment Benefits	29500	1,083,040	862,525	917,503	2,801,391	-	2,801,391
TOTAL OTHER SERVICES		1,348,673	1,124,574	1,211,336	3,115,510	49,164	3,164,674
COMMUNITY SERVICES							
Food and Nutrition Services	31400	-	-	114,839	-	-	-
TESLA Childcare	33100	236,290	256,282	287,810	334,228	32,833	367,061
GED Testing	33400	4,028	4,995	5,783	6,826	-	6,826
Facility Rentals	33500	338,461	197,453	280,659	829,957	42,880	872,837
Crossing Guard Services	33910	246,637	214,457	278,555	367,794	-	367,794
Adult Basic Education	34100	195,078	163,195	150,906	166,894	12,908	179,802
TOTAL COMMUNITY SERVICES		1,020,494	836,382	1,118,552	1,705,699	88,621	1,794,320
CONSTRUCTION SERVICES							
Renovations	40000	38,326	234,880	50,412	-	-	-
TOTAL CONSTRUCTION SERVICES		38,326	234,880	50,412	-	-	-
TOTAL EXPENDITURES		240,814,726	225,503,432	262,937,842	306,299,139	26,119,276	332,418,415
FUND BALANCE							
Restricted - TABOR	93210	-	-	-	7,187,602	-	7,187,602
Restricted Multi-Year Obligations	93220	-	-	-	-	270,500	270,500
Assigned for AMP Implementation	91000	-	-	-	2,100,000	(300,000)	1,800,000
Assigned for Fd Bal Projects	91000	-	-	-	35,185,390	(20,217,141)	14,968,249
Assigned Encumbrance	94000	-	-	-	2,673,353	2,326,647	5,000,000
Unassigned - Contingency	91000	-	-	-	36,085,902	9,948,175	46,034,077
Unassigned - Unanticipated	99000	-	-	-	150,000	-	150,000
TOTAL FUND BALANCES		-	-	-	83,382,247	(7,971,819)	75,410,428
TOTAL EXPENDITURES & FUND BALANCE		240,814,726	225,503,432	262,937,842	389,681,386	18,147,457	407,828,843



# Adopted Budget Modifications General Fund FY2023-2024 Increase/Decrease Sources & Uses

r- recurring, n- non-recurring

FY24 BMF
FY23 Mid-Year
FY23 BMF

Adopted Appropriation FY23-24	407,828,843
Mid-Year Appropriation FY22-23	389,681,386
Total Appropriation Increase	<u>18,147,457</u>

## **Increases ( Decreases) in Budgetary Reserve & Fund Balance:**

### **Budgetary Reserve & Fund Balance**

1	Increase to fund balance <i>(adjust to FY23 end of year projection)</i>	14,000,000	n	
<b>Total Budgetary Reserve &amp; Fund Balance</b>				14,000,000

## **Increases ( Decreases) in Revenue:**

### **Local Revenue**

2	Increase in property taxes - current <i>(updated to match state funding projection)</i>	20,225,840	r	
3	Increase in 2000 MLO tax allocation to charter schools - <i>(based on projected charter enrollment)</i>	(789,989)	r	
4	Increase in 2017 MLO tax allocation to charter schools - <i>(based on projected charter enrollment)</i>	(1,417,752)	r	
5	Increase in Specific Ownership Tax - <i>(updated to match state funding projection)</i>	823,389	r	
6	Increase in Investment Interest (FY24 updated estimate)	1,500,000	r	
7	Decrease Facility Rental Revenue (FY24 updated estimate)	(70,000)	r	
8	Increase in Child Care Facility Rental Revenue (FY24 updated estimate)	110,000	r	
9	Increase in Wireless Cell Tower Rent (FY24 updated estimate)	11,618	r	
10	Increase in charter school administration fee <i>(based on projected charter enrollment)</i>	150,103	r	
11	Eliminate E-rate revenue budget from FY24 <i>(non-recurring)</i>	(451,474)	n	
<b>Total Local Revenue Increase (Decrease)</b>				20,091,735

### **State Revenue**

12	Decrease state equalization <i>(updated per CDE total program projection - Pupil Count/Assessed Valuation)</i>	(8,014,346)	r	
13	Add Universal Preschool Revenue (estimated based on the FY23 CPP funding)	4,462,859	r	
14	Increase transfer out to Charter Schools <i>(based on projected charter enrollment)</i>	(7,505,136)	r	
15	Increase Vocational Education revenue <i>(Updated FY24 projection for inflationary increase)</i>	59,506	r	
16	Increase Special Education revenue <i>(Updated FY24 projection for inflationary increase)</i>	584,000	r	
17	Increase English language proficiency act revenue <i>(Updated FY24 projection for inflationary increase)</i>	33,244	r	
18	Increase Gifted and Talented revenue <i>(Updated FY24 projection for inflationary increase)</i>	18,357	r	
<b>Total State Revenue Increase (Decrease)</b>				(10,361,516)

### **Federal Revenue and Interfund Transfers**

19	Decrease transfer out to Risk Mgmt. Fund to cover insurance for FNS <i>(projection adjustment)</i>	13,428	r	
20	Adjust FY24 transfer out to Preschool Fund (projection adjustment)	18,345	r	
21	Reduce transfer out to Capital Reserve Fund (increase general fund repairs and maintenance budget in lieu of capital projects)	1,000,000	r	
22	Adjust FY24 transfer out to Capital Reserve fund to cover COP payment requirement related to Adams ES renovation	(1,260)	r	
23	Eliminate non-recurring transfer out to Capital Reserve fund (FY23 Fund Balance Projects)	2,766,163	n	
24	Add non-recurring transfer out to Capital Reserve Fund for FY24 Fund Balance Projects	(14,720,000)	n	
25	Eliminate non-recurring transfer to Production Printing fund (equipment purchases in FY23)	300,000	n	
26	Add annual transfer in from Production Printing Fund to repay equipment purchases made in FY23	35,000	r	
27	Eliminate the FY23 non-recurring transfer to Risk Related Activities Fund <i>(health insurance plan)</i>	500,000	n	
28	Increase transfer from 2017 MLO Fund (Increase in charter school transfers, increase in PIP's 1,3, and 9)	2,505,562	r	
29	Add non-recurring transfer from 2017 MLO Fund (curriculum)	2,000,000	n	

**Total Federal Revenue & Interfund Transfers** (5,582,762)

**Total Revenue Increase** 4,147,457

**Total Increases in Revenue & Other Resources:** 18,147,457

# Adopted Budget Modifications General Fund FY2023-2024 Increase/Decrease Sources & Uses

r- recurring, n- non-recurring

FY24 BMF
FY23 Mid-Year
FY23 BMF

<b>Increases ( Decreases) in Expenditures &amp; Uses:</b>		<b>FTE</b>	<b>Program Number</b>	<b>Program Description</b>	<b>Increase (Decrease)</b>	
<b>Instructional Services- ( 00100 to 18000)</b>						
30	FY24 Compensation & benefits changes (net of increases and decreases) - includes the net increase of 40.14 teacher FTE and 13.09 ESP FTE.	55.23	Various	Various	16,269,575	r/n
31	ACEVEDO - 04 - Annual contract amount for K-8 Math Tier 1 Core Program (Eureka Math Squared) and K-8 Math Tier 2 Intervention/Differentiation Program (Dreambox) for all students. Provide a multi-year programming contract for Algebra 1 and Geometry students.		11000	Curriculum and Instruction	2,880,000	n
32	GAAL - 04 - Update STEM Labs for Middle Schools. Additional staff training for CTE Programs. Increased transportation and travel / registration for students. Tuition for students at PPSC and staff professional development.		00500	Career and Technical Education	60,650	r
33	GAAL - 04 - Update STEM Labs for Middle Schools. Additional staff training for CTE Programs. Increased transportation and travel / registration for students. Tuition for students at PPSC and staff professional development.		009VE	Career and Technical Education	235,170	r
34	GAAL - 02 - Provide out of district transportation costs to athletic events and competitions		18000	Athletics	65,000	n
35	GAAL - 01 - Cover the increase to officials fees for the next three school years by the Colorado High School Activities Association Legislative Council.		18000	Athletics	36,000	r
36	GAAL - 07 - Supports the need to contract charter motor coaches with an external service for competitions, events and field trips that cannot be supported by school buses due to staffing shortages.		00900	Curriculum and Instruction	261,000	n
37	BAILEY - 04 - New hire incentives		00900	General Instruction	2,000,000	n
38	Remove non-recurring budget from FY23 mid-year mods - Fund Balance Task Force - Stage riser sets for high schools		00300	High School Education	(67,154)	n
39	Remove non-recurring budget from FY23 mid-year mods - Fund Balance Task Force - Black Box theater at Mitchell		00300	High School Education	(35,169)	n
40	Remove non-recurring budget from FY23 mid-year mods - Fund Balance Task Force - 4K broadcast systems at high schools		00300	High School Education	(240,268)	n
41	Remove non-recurring budget from FY23 mid-year mods - Fund Balance Task Force - Wonders reading curriculum		05110	Literacy	(30,000)	n
42	Remove non-recurring budget from FY23 mid-year mods - Postsecondary CTE programs - BMF - SUPT - 1		00500	Career and Technical Education	(11,000)	n
43	Remove non-recurring budget from FY23 mid-year mods - hiring and retention bonus program - BMF - PSS - 1		00900	General Instruction	(1,734,328)	n
44	Remove non-recurring budget from FY23 mid-year mods - CTE programs in middle schools - BMF - SUPT - 1		009VE	Career and Technical Education	(190,000)	n
45	Remove non-recurring budget from FY23 - Curriculum for K-8 mathematics - BMF - ALL - 1		00900	General Instruction	(950,000)	n
46	Remove non-recurring budget from FY23 - C-Tech Telecommunication program for D11 high schools - BMF - ALL - 11		009VE	Career and Technical Education	(120,000)	n
47	Remove non-recurring budget from FY23 - Purchase school supply kits for all elementary and middle school students - BMF - ALL - 15		00900	General Instruction	(175,000)	n
48	Remove non-recurring budget from FY23 - Mitchell high school summer intervention - BMF - ALL - 17		00300	High School Education	(120,000)	n
49	Remove non-recurring budget from FY23 - Substitute incentive pay program - BMF - PS - 4		00900	General Instruction	(550,576)	n
50	Remove non-recurring budget from FY23 - District wide assessment system to track academic growth - BMF - SUPT - 7		00900	General Instruction	(41,230)	n
51	Remove non-recurring budget from FY23 - Hoonuit Decision Insight GeoVisual Analytics tool - BMF - SUPT - 10		00900	General Instruction	(41,230)	n

**Total Instructional Services - (00900 to 18000)**

17,501,440

## Student Support Services- (21000)

52	FY24 Compensation & benefits changes (net of increases and decreases)	(2.2)	21xxx	Various	2,401,336	r/n
53	BAILEY - 01 - Transfer student records to digital format via the PowerSchool Document Management application		21150	Records Management	6,350	n
54	Remove non-recurring budget from FY23 - Expand contract with Anderson, Dude & Lebel to provide independent expulsion hearing services - BMF - ALL - 7		21110	Student Support and Engagement	(80,000)	n
55	Remove non-recurring budget from FY23 - Centralized enrollment, on-site Spanish and other language interpretation - BMF - SUPT - 11		21140	Educational Data and Support	(25,000)	n

**Total Student Support Services- (21000)**

2,302,686

# Adopted Budget Modifications General Fund FY2023-2024 Increase/Decrease Sources & Uses

r- recurring, n- non-recurring

FY24 BMF
FY23 Mid-Year
FY23 BMF

<b>Increases ( Decreases) in Expenditures &amp; Uses:</b>		<b>FTE</b>	<b>Program Number</b>	<b>Program Description</b>	<b>Increase (Decrease)</b>	
<b>Instructional Staff Support Services- (22000)</b>						
56	FY24 Compensation & benefits changes (net of increases and decreases)	3.3	22xxx	Various	1,930,227	r/n
57	GAAL - 04 - Update STEM Labs for Middle Schools. Additional staff training for CTE Programs. Increased transportation and travel / registration for students. Tuition for students at PPSC and staff professional development.		22320	Career and Technical Education	80,170	r
58	KHALIQI - 08 - OnePlan summer symposium funding for teacher attendance		22140	Educational Data and Support	175,000	n
59	KHALIQI - 07 - 5 Essential survey administration, reporting, professional development and usage for all D11 schools		22140	Educational Data and Support	88,000	n
60	GAAL - 05 - New Educational Pathways Coordinator position	1.0	22320	Career and Technical Education	107,573	r
61	Fund Balance Task Force - Design thinking labs		22140	Educational Data and Support	500,000	n
62	Remove non-recurring budget from FY23 mid-year mods - Fund Balance Task Force - Design thinking labs		22140	Educational Data and Support	(500,000)	n
63	Remove non-recurring budget from FY23 mid-year mods - Fund Balance Task Force - Upgrade studio equipment		22240	Education Television Services	(136,000)	n
64	Remove non-recurring budget from FY23 mid-year mods - Increase legal fees for special education - BMF - ALL - 1		22310	Supervision of Special Education	(200,000)	n
65	Remove non-recurring budget from FY23 mid-year mods - Professional development associated with the CTE - BMF - SUPT - 1		22320	Career and Technical Education	(75,000)	n
66	Remove non-recurring budget from FY23 - Curriculum for K-8 mathematics - BMF - ALL - 1		22120	Curriculum Alignment	(550,000)	n
67	Remove non-recurring budget from FY23 - Update studio equipment - BMF - SUPT - 3		22240	Communications	(20,000)	n
68	Remove non-recurring budget from FY23 - 5 Essential survey administration, reporting, PD and usage for schools - BMF - SUPT - 8		22140	Educational Data and Support	(86,900)	n
69	Remove non-recurring budget from FY23 - One Plan Summer Symposium teacher off contract time - BMF - SUPT - 9		22140	Educational Data and Support	(175,000)	n

**Total Instructional Staff Support Services- (22000)**

1,138,070

<b>General Administration Services- (23000)</b>						
70	FY24 Compensation & benefits changes (net of increases and decreases) - includes the reduction of 2.75 FTE per Chief Bailey reductions as well as the elimination of the prior superintendent contract payout	(2.75)	23xxx	Various	(350,765)	r/n
71	Increase budget for annual audit per contract		23170	Audit Services	16,700	r
72	Remove non-recurring budget from FY23 - Additional training for ESP including supplies and purchased service - BMF - PS - 4		23181	ESP Council	(4,000)	n

**Total General Administration Services- (23000)**

(338,065)

<b>School Administration- (24000)</b>						
73	FY24 Compensation & benefits changes (net of increases and decreases) - includes the addition of 10.0 FTE Assistant Principals	11.51	24xxx	Various	2,804,415	r/n
74	GAAL - Stipends for executive principals		24110	School Administration	100,000	r
75	GAAL - Principal pay for performance		24110	School Administration	300,000	n
76	GAAL - 06 - Funding for administrative subs that are needed to cover when a principal is absent or on leave		24900	School Administration	55,000	r
77	Remove non-recurring budget from FY23 mid-year mods - Fund Balance Task Force - provide lunch accounts to use at principal discretion		24110	School Administration	(250,000)	n
78	Remove non-recurring budget from FY23 mid-year mods - Fund Balance Task Force - Tuition and fees		24110	School Administration	(200,000)	n
79	Remove non-recurring budget from FY23 mid-year mods - Additional Assistant Principals to address urgent needs - BMF - SUPT - 2		24110	School Administration	(339,615)	n
80	Remove non-recurring budget from FY23 - Mitchell high school professional development - BMF - ALL - 17		24110	High School Education	(80,000)	n
81	Remove non-recurring budget from FY23 - Substitute incentive pay program - BMF - PS - 4		24110	School Administration	(91,762)	n

**Total Support Services School Administration- (24000)**

2,298,038

# Adopted Budget Modifications General Fund FY2023-2024 Increase/Decrease Sources & Uses

r- recurring, n- non-recurring

FY24 BMF
FY23 Mid-Year
FY23 BMF

<i>Increases (Decreases) in Expenditures &amp; Uses:</i>		FTE	Program Number	Program Description	Increase (Decrease)	
<b>Business Services- (25000)</b>						
82	FY24 Compensation & benefits changes (net of increases and decreases) - includes the addition of the CFO position	1.0	25xxx	Various	581,220	r/n
83	Fund Balance Task Force - Budget software (Allovue)		25100	Financial Services	100,000	n
84	Remove non-recurring budget from FY23 mid-year mods - Fund Balance Task Force - budget software		25100	Financial Services	(150,000)	n

**Total Business Services- (25000)**

531,220

<b>Operation and Maintenance of Plant Services- (26000)</b>						
85	FY24 Compensation & benefits changes (net of increases and decreases) - includes the facilities dept restructure	(25.8)	26xxx	Various	1,321,790	r/n
86	Increase repairs and maintenance budgets (offset by reduction in transfer to capital projects fund)		26000	Building Maintenance	1,000,000	r
87	ODOM - 03 - Continue contract for custodial cleaning		26210	Facilities	1,500,000	n
88	ODOM - 01 - Increase budget for utilities to cover cost increases		26250	Utilities	384,484	r
89	MCCARRON - 05 - Safety and Security Assessment, replacement and upgrades of security equipment for schools		26600	Security	250,000	n
90	Fund Balance Task Force - Security training and professional development		26600	Security	35,000	n
91	Fund Balance Task Force - HVAC/ventilation adjustments at sites requiring interim solutions when HVAC is not working properly		26230	Building Maintenance	500,000	n
92	Remove non-recurring budget from FY23 mid-year mods - Fund Balance Task Force - HVAC maintenance and repairs		26230	Building Maintenance	(500,000)	n
93	Remove non-recurring budget from FY23 mid-year mods - Fund Balance Task Force - Drinking water testing and improvements		26234	Building Maintenance	(900,000)	n
94	Remove non-recurring budget from FY23 mid-year mods - Fund Balance Task Force - Districtwide asphalt repairs and maintenance		26300	Building Maintenance	(540,000)	n
95	Remove non-recurring budget from FY23 mid-year mods - Fund Balance Task Force - Security professional development		26600	Security	(30,000)	n
96	Remove non-recurring budget from FY23 mid-year mods - Cover custodial overtime due to excessive vacancies - BMF - BS - 3		26210	Custodians	(368,550)	n
97	Remove non-recurring budget from FY23 mid-year mods - Increase budget for utilities to cover cost increases - BMF - BS - 1		26250	Utilities	(400,000)	n
98	Remove non-recurring budget from FY23 - Increase maintenance budget for mechanical shop - BMF - BS - 3		26234	Building Maintenance	(100,000)	n
99	Remove non-recurring budget from FY23 - Contract for supplemental custodial support - BMF - BS - 1		26210	Custodians	(1,000,000)	n
100	Remove non-recurring budget from FY23 - Temporary employees for grounds work as well as supplies and other purchased services - BMF - BS - 4		26300	Building Maintenance	(100,000)	n

**Total Operation and Maintenance of Plant Services- (26000)**

1,052,724

<b>Student Transportation Services- (27000)</b>						
101	FY24 Compensation & benefits changes (net of increases and decreases) - includes the transportation dept restructure	(24.4)	27xxx	Various	(205,327)	r/n
102	ODOM - 06 - Contracted transportation services such as HopSkipDrive and EverDriven		27200	Student Transportation	300,000	n
103	ODOM - 06 - Purchase bus passes for students		27200	Student Transportation	20,000	r
104	ODOM - 05 - Support recurring costs associated with enhanced student tracking		27200	Student Transportation	28,000	r
105	ODOM - 02 - Increase fuel budget for both yellow and white fleets		27xxx	Various	230,000	r
106	Remove non-recurring budget from FY23 mid-year mods - Purchase contracted transportation service - BMF - BS - 2		27200	Vehicle Operation Services	(300,000)	n

**Total Student Transportation Services- (27000)**

72,673

# Adopted Budget Modifications General Fund FY2023-2024 Increase/Decrease Sources & Uses

r- recurring, n- non-recurring

FY24 BMF
FY23 Mid-Year
FY23 BMF

<i><b>Increases (Decreases) in Expenditures &amp; Uses:</b></i>						
<b>Central Services- (28000)</b>					<b>FTE</b>	<b>Program Number      Program Description      Increase (Decrease)</b>
107	FY24 Compensation & benefits changes (net of increases and decreases)	1.0	28xxx	Various		1,836,465 r/n
108	GAAL - Cell phones for executive cabinet		28450	Telecommunications		33,600 r
109	ASHBY - 01 - Big Kid Book Club marketing		28230	Communications		25,000 n
110	ASHBY - 02 - Increase marketing budget		28230	Communications		30,000 r
111	BAILEY - 02 - Fund temporary work and overtime salaries		28300	Human Resources		150,000 n
112	BAILEY - 03 - Cell phone and computer equipment for District Language Coordinator		28330	Equal Opportunity Programs & Ombudservices		10,000 n
113	MCCARRON - 04 - Fund the annual cost for cyber liability insurance		28400	Application Development and Support		92,500 r
114	MCCARRON - 03 - Annual increase in licenses for Microsoft Education software		28440	Network Services		67,900 r
115	MCCARRON - 07 - Annual increase in licenses for Lightspeed Digital Insight software		28440	Network Services		57,000 r
116	Fund Balance Task Force - Let's Talk software for K-12 Insights		28230	Communications		121,050 n
117	Remove non-recurring budget from FY23 mid-year - Fund Balance Task Force - Let's Talk software for K-12 Insights		28230	Community Relations		(121,050) n
118	Remove non-recurring budget from FY23 mid-year - non-recurring budget for e-Rate funds received in FY21-22		28450	Telecommunications		(451,474) n
119	Remove non-recurring budget from FY23 - Annual 4% contract increase for PeopleSoft ERP - BMF - TS - 1		28400	Application Development and Support		(28,286) n
120	Remove non-recurring budget from FY23 - Reduce SMS rollover amount from \$900K to \$500K		Various	Central Services		(400,000) n

**Total Central Services- (28000)**

1,422,705

**Other Services- (29000)**

121	FY24 Compensation & benefits changes (net of increases and decreases)		29xxx	Various		(11,136) r/n
122	ASHBY - 03 - D11 Engage furniture refresh		29100	D11 Engage		60,300 n

**Total Other Services- (29000)**

49,164

**Community Services- (30000)**

123	FY24 Compensation & benefits changes (net of increases and decreases)		3xxxx	Various		88,621 r/n
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**Total Community Services- (30000)**

88,621

**Reserve Funds- (91000-99000)**

124	Add Multi Year Obligation Reserve (FY23 end of year adjustment)		93220	Restricted - MYO		270,500 n
125	Reduce contingency for Academic Master Plan (AMP)		91001	AMP		(300,000) n
126	Reduce contingency set aside for Fund Balance Projects (moved to budget programs)		90001	Fund Balance Task Force Projects		(20,217,141) n
127	Increase encumbrance carryover (projection)		94000	Reserve for Encumbrances		2,326,647 n
128	Increase in projected unassigned fund balance		91000	Contingency		9,948,175 n

**Total Reserve Funds**

(7,971,819)

**Total Increases in Expenditures & Reserves**

**17.89**

**18,147,457**

**General Fund (Preschool & Risk Mgmt. Funds not Included)**  
**Adopted Budget - FY2023-2024**  
**Expenditure Summary by Object**

DESCRIPTION	Actual Audited Expenditures					
	FY2019-20		FY2020-21		FY2021-22	
	AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>Salary and Fringe Benefits</b>						
Teacher Salaries	105,100,349	43.6%	87,818,707	38.9%	101,439,071	38.6%
Teacher Retirement Plan Payments	770,754	0.3%	924,188	0.4%	977,282	0.4%
Teacher Benefits	35,101,262	14.6%	33,333,126	14.8%	33,791,021	12.9%
<b>SUBTOTAL Teachers Salaries &amp; Benefits</b>	<b>140,972,365</b>	<b>58.5%</b>	<b>122,076,021</b>	<b>54.1%</b>	<b>136,207,373</b>	<b>51.8%</b>
Administrator Salaries	11,790,282	4.9%	11,391,261	5.1%	12,213,232	4.6%
Professional Salaries	8,236,539	3.4%	8,311,371	3.7%	9,299,450	3.5%
ESP Salaries	32,826,641	13.6%	29,621,301	13.1%	31,064,966	11.8%
Non-teacher Retirement Plan Payments	761,301	0.3%	812,937	0.4%	735,158	0.3%
Administrator Benefits	3,752,303	1.6%	3,572,428	1.6%	3,673,793	1.4%
Professional Benefits	2,731,549	1.1%	2,589,318	1.1%	2,727,456	1.0%
ESP Benefits	12,939,619	5.4%	11,787,510	5.2%	11,808,846	4.5%
<b>TOTAL Salary and Fringe Benefits</b>	<b>214,010,599</b>	<b>88.9%</b>	<b>190,162,145</b>	<b>84.3%</b>	<b>207,730,275</b>	<b>79.0%</b>
<b>Non-Salary Expenditures</b>						
Purchased Services	12,977,853	5.4%	15,997,854	7.1%	14,008,099	5.3%
Supplies & Materials	9,691,116	4.0%	11,791,116	5.2%	21,857,436	8.3%
Capital Outlay	4,950,745	2.1%	0	0.0%	0	0.0%
Other Expenses	(287,369)	-0.1%	6,255,836	2.8%	18,045,551	6.9%
<b>TOTAL Non-Salary Expenditures</b>	<b>27,332,345</b>	<b>11.3%</b>	<b>34,044,806</b>	<b>15.1%</b>	<b>53,911,086</b>	<b>20.5%</b>
<b>Indirect Costs/User Charges</b>						
- Instructional Programs	5,861	0.00%	736,150	0.33%	736,150	0.28%
- Instructional Staff Support Services	3,675	0.00%	40,912	0.02%	40,912	0.02%
- General Administration Services	-	0.00%	127,234	0.06%	127,234	0.05%
- Business Administration Services	(105,581)	-0.04%	146,822	0.07%	146,822	0.06%
- Maintenance & Operations Services	(528,218)	-0.22%	245,363	0.11%	245,363	0.09%
- Central Services	85,727	0.04%	-	0.00%	-	0.00%
- Community Services	10,318	0.00%	-	0.00%	-	0.00%
<b>TOTAL Indirect Costs</b>	<b>(528,218)</b>	<b>-0.22%</b>	<b>1,296,481</b>	<b>0.57%</b>	<b>1,296,481</b>	<b>0.49%</b>
<b>TOTAL Expenditures</b>	<b>240,814,726</b>	<b>100.0%</b>	<b>225,503,432</b>	<b>100.0%</b>	<b>262,937,842</b>	<b>100.0%</b>
<b>Non-Recurring Fund Balance</b>						
- Restricted TABOR Emergency	-		-		-	
- Restricted for TABOR Refunds	-		-		-	
- Restricted for Multi-Year Obligations	-		-		-	
Assigned, Encumbrance Carryover	-		-		-	
Assigned, Fund Balance	-		-		-	
Assigned, Academic Master Plan (AMP)	-		-		-	
Assigned, Time Sheet System	-		-		-	
Unassigned, Contingency	-		-		-	
Unassigned, Unanticipated	-		-		-	
Total Non-Recurring Fund Balance	-		-		-	
<b>TOTAL Expenditures and Fund Balance</b>	<b>\$240,814,726</b>		<b>\$225,503,432</b>		<b>\$262,937,842</b>	

**General Fund (Preschool & Risk Mgmt. Funds not Included)**  
**Adopted Budget - FY2023-2024**  
**Expenditure Summary by Object**

Mid-Year Budget		Adopted Budget - FY2023-2024				DESCRIPTION
FY2022-23		NON-	TOTAL			
AMOUNT	%	RECURRING EXPENDITURES	RECURRING EXPENDITURES	ADJUSTED BUDGET	% of BUDGET	
108,318,775	35.4%	119,396,641	5,979,199	125,375,840	37.7%	<b>Salary and Fringe Benefits</b>
1,513,913	0.5%	637,310		637,310	0.2%	Teacher Salaries
35,748,396	11.7%	41,080,820	1,377,576	42,458,396	12.8%	Teacher Retirement Plan Payments
						Teacher Benefits
145,581,084	47.5%	161,114,771	7,356,775	168,471,546	50.7%	<b>SUBTOTAL Teachers Salaries &amp; Benefits</b>
13,681,800	4.5%	14,065,649	2,130,151.00	16,195,800	4.9%	Administrator Salaries
10,209,754	3.3%	10,670,335	693,595	11,363,930	3.4%	Professional Salaries
39,458,170	12.9%	40,700,661	4,529,775	45,230,436	13.6%	ESP Salaries
1,572,633	0.5%	618,575		618,575	0.2%	Non-teacher Retirement Plan Payments
4,124,552	1.3%	4,614,775	515,234	5,130,009	1.5%	Administrator Benefits
3,197,447	1.0%	3,455,960	158,498	3,614,458	1.1%	Professional Benefits
14,252,819	4.7%	15,712,520	577,797	16,290,317	4.9%	ESP Benefits
232,078,259	75.8%	250,953,246	15,961,825	266,915,071	80.3%	<b>TOTAL Salary and Fringe Benefits</b>
						<b>Non-Salary Expenditures</b>
14,903,024	4.9%	7,982,412	2,648,500	10,630,912	3.2%	Purchased Services
23,040,032	7.5%	25,554,228	6,357,796	31,912,024	9.6%	Supplies & Materials
0	0.0%		-	0	0.0%	Capital Outlay
34,321,761	11.2%	18,921,393	2,861,012	21,782,405	6.6%	Other Expenses
72,264,817	23.6%	52,458,033	11,867,308	64,325,341	19.4%	<b>TOTAL Non-Salary Expenditures</b>
						<b>Indirect Costs</b>
527,825	0.2%	863,035	-	863,035	0.26%	- Instructional Programs
40,912	0.0%		-	0	0.00%	- Instructional Staff Support Services
313,270	0.1%	40,912	-	40,912	0.01%	- General Administration Services
800,000	0.3%	274,056	-	274,056	0.08%	- Business Administration Services
274,056	0.1%		-	0	0.00%	- Maintenance & Operations Services
	0.0%		-	0	0.00%	- Central Services
	0.0%		-	0	0.00%	- Community Services
1,956,063	0.64%	1,178,003	-	1,178,003	0.35%	<b>TOTAL Indirect Costs</b>
<b>306,299,139</b>	<b>100.0%</b>	<b>304,589,282</b>	<b>27,829,133</b>	<b>332,418,415</b>	<b>100.0%</b>	<b>TOTAL Expenditures</b>
						<b>Non-Recurring Reserves</b>
7,187,602		-	7,187,602	7,187,602		- Restricted TABOR Emergency
-		-	-	0		- Restricted for TABOR Refunds
-		-	270,500	270,500		- Restricted for Multi-Year Obligations
2,673,353		-	5,000,000	5,000,000		Assigned, Encumbrance Carryover
35,185,390		-	14,968,249	14,968,249		Assigned, Strategic Plan
2,100,000		-	1,800,000	1,800,000		Assigned, IT Programs
-		-	-	0		Assigned, Time Sheet System
36,085,902		-	46,034,077	46,034,077		Unassigned, Contingency
150,000		-	150,000	150,000		Unassigned, Unanticipated
83,382,247		-	75,410,428	75,410,428		Total Non-Recurring Fund Balance
<b>\$389,681,386</b>		<b>\$304,589,282</b>	<b>103,239,561</b>	<b>\$407,828,843</b>		<b>TOTAL Expenditures and Fund Balance</b>

**General Fund (Preschool & Risk Mgmt. Funds not Included)**  
**Adopted Budget - FY2023-2024**  
**Expenditure Summary by Program**

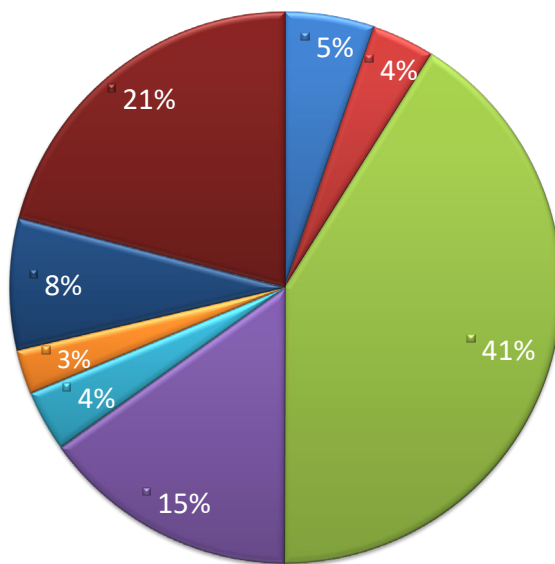
DESCRIPTION	Actual Audited Expenditures					
	FY2019-20 AMOUNT	%	FY2020-21 AMOUNT	%	FY2021-22 AMOUNT	%
<b>Instructional Services</b>						
- Instructional Services	141,740,567	58.9%	126,544,598	56.1%	151,837,268	57.7%
- Post Employment Benefits	770,754	0.3%	1,313,507	0.6%	1,412,483	0.5%
<b>TOTAL Instructional Services</b>	142,511,321	59.2%	127,858,105	56.7%	153,249,751	58.3%
Pupil Support Services	15,490,147	6.4%	15,452,444	6.9%	17,014,765	6.5%
Instructional Support Services	15,009,588	6.2%	14,575,246	6.5%	16,684,588	6.3%
<b>TOTAL Student Support</b>	30,499,735	12.7%	30,027,690	13.3%	33,699,354	12.8%
<b>TOTAL Instruction and Student Support</b>	173,011,056	71.8%	157,885,795	70.0%	186,949,105	71.1%
General Administration	1,937,872	0.8%	2,114,147	0.9%	2,152,787	0.8%
School Administration	19,873,922	8.3%	19,658,130	8.7%	22,973,732	8.7%
Business Administration	2,668,705	1.1%	2,651,630	1.2%	2,939,219	1.1%
Student Transportation Services	4,978,590	2.1%	5,147,042	2.3%	5,741,396	2.2%
Central Services	11,908,784	4.9%	11,274,874	5.0%	13,120,993	5.0%
Security Services	3,383,619	1.4%	3,045,646	1.4%	3,567,823	1.4%
Maintenance & Operations	16,196,918	6.7%	15,882,614	7.0%	16,483,153	6.3%
Utilities	4,749,669	2.0%	5,647,716	2.5%	6,629,338	2.5%
<b>TOTAL Security, M&amp;O &amp; Utilities</b>	24,330,206	10.1%	24,575,976	10.9%	26,680,313	10.1%
Other Services	265,633	0.1%	262,049	0.1%	293,833	0.1%
- Post Employment Benefits	761,301	0.3%	862,525	0.4%	917,503	0.3%
Community Services	1,040,330	0.4%	836,382	0.4%	1,118,550	0.4%
Construction Services	38,327	0.0%	234,880	0.1%	50,412	0.0%
<b>TOTAL Administration and Support Services</b>	67,803,670	28.2%	67,617,636	30.0%	75,988,737	28.9%
<b>TOTAL Expenditures</b>	<b>240,814,726</b>	<b>100.0%</b>	<b>225,503,431</b>	<b>100.0%</b>	<b>262,937,841</b>	<b>100.0%</b>
<b>Non-Recurring Fund Balance</b>						
- Restricted TABOR Emergency	-		-		-	
- Restricted for TABOR Refunds	-		-		-	
- Restricted for Multi-Year Obligations	-		-		-	
Assigned, Encumbrance Carryover	-		-		-	
Assigned, Fund Balance	-		-		-	
Assigned, Academic Master Plan (AMP)	-		-		-	
Assigned, Time Sheet System	-		-		-	
Unassigned, Contingency	-		-		-	
Unassigned, Unanticipated	-		-		-	
Total Non-Recurring Fund Balance	-		-		-	
<b>TOTAL Expenditures and Fund Balance</b>	<b>\$240,814,726</b>		<b>\$225,503,431</b>		<b>\$262,937,841</b>	



**General Fund (Preschool & Risk Mgmt. Funds not Included)**  
**Adopted Budget - FY2023-2024**  
**Expenditure Summary by Program**

Mid-Year Budget FY2022-23 AMOUNT %		Adopted Budget - FY2023-2024				DESCRIPTION
		RECURRING EXPENDITURES	NON- RECURRING EXPENDITURES	TOTAL ADJUSTED BUDGET	%of BUDGET	
170,607,760	55.7%	172,914,348	15,048,206	187,962,554	56.5%	<b>Instructional Services</b>
3,449,114	1.1%	3,449,114	-	3,449,114	1.0%	- Post Employment Benefits
174,056,874	56.8%	176,363,462	15,048,206	191,411,668	57.6%	<b>TOTAL Instructional Services</b>
21,091,591	6.9%	22,413,527	980,750	23,394,277	7.0%	Pupil Support Services
19,855,128	6.5%	19,512,640	1,627,204	21,139,844	6.4%	Instructional Support Services
40,946,719	13.4%	41,926,167	2,607,954	44,534,121	13.4%	<b>TOTAL Student Support</b>
215,003,593	70.2%	218,289,629	17,656,160	235,945,789	71.0%	<b>TOTAL Instruction &amp; Student Support</b>
2,443,810	0.8%	2,046,005	59,740	2,105,745	0.6%	General Administration
25,338,667	8.3%	23,217,605	4,419,100	27,636,705	8.3%	School Administration
3,514,242	1.1%	3,739,475	305,987	4,045,462	1.2%	Business Administration
7,084,123	2.3%	6,596,808	559,988	7,156,796	2.2%	Student Transportation Services
13,827,027	4.5%	13,908,645	1,341,087	15,249,732	4.6%	Central Services
3,520,394	1.1%	4,555,227	469,561	5,024,788	1.5%	Security Services
23,957,882	7.8%	20,215,921	2,903,603	23,119,524	7.0%	Maintenance & Operations
6,788,192	2.2%	7,170,279	4,601	7,174,880	2.2%	Utilities
34,266,468	11.2%	31,941,427	3,377,765	35,319,192	10.6%	<b>TOTAL Security, M&amp;O &amp; Utilities</b>
314,119	0.1%	291,265	72,018	363,283	0.1%	Other Services
2,801,391	0.9%	2,801,391	-	2,801,391	0.8%	- Post Employment Benefits
1,705,699	0.6%	1,757,032	37,288	1,794,320	0.5%	Community Services
-	0.0%	-	-	-	0.0%	Construction Services
91,295,546	29.8%	86,299,653	10,172,973	96,472,626	29.0%	<b>TOTAL Administration and Support Services</b>
<b>306,299,139</b>	<b>100.0%</b>	<b>304,589,282</b>	<b>27,829,133</b>	<b>332,418,415</b>	<b>100.0%</b>	<b>TOTAL Expenditures and Transfers</b>
7,187,602		-	7,187,602	7,187,602		<b>Non-Recurring Reserves</b>
-		-	-	0		- Restricted TABOR Emergency
-		-	270,500	270,500		- Restricted for TABOR Refunds
37,535,453		-	5,000,000	5,000,000		- Restricted for Multi-Year Obligations
323,290		-	14,968,249	14,968,249		Assigned, Encumbrance Carryover
2,100,000		-	1,800,000	1,800,000		Assigned, Strategic Plan
-		-	-	-		Assigned, Time Sheet System
36,085,902		-	46,034,077	46,034,077		Unassigned, Contingency
150,000		-	150,000	150,000		Unassigned, Unanticipated
83,382,247		-	75,410,428	75,410,428		Total Non-Recurring Fund Balance
<b>\$389,681,386</b>		<b>\$304,589,282</b>	<b>\$103,239,561</b>	<b>\$407,828,843</b>		<b>TOTAL Expenditures and Fund Balance</b>

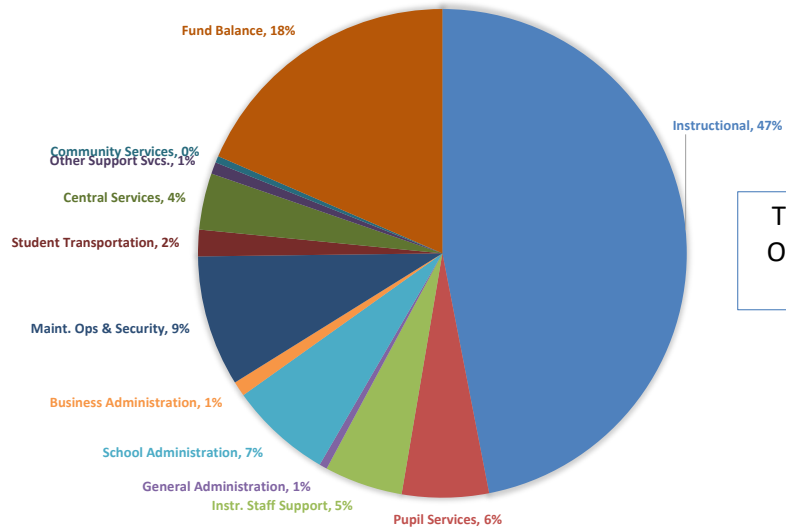
**FY23-24 Adopted Budget - General Fund**  
**(Does Not Include Preschool & Risk Mgmt Fund)**  
**Expenditure Summary by Object**



**Total Adopted FY23-24  
Operating Expenditures**

Admin Salaries & Benes Prof Salaries & Benes Tchr Salaries & Benes ESP Salaries & Benes Discretionary Salaries Purchased Services Supplies & Materials Other

**FY23-24 ADOPTED BUDGET - GENERAL FUND  
(DOES NOT INCLUDE PRESCHOOL & RISK MGMT FUND)  
EXPENDITURE SUMMARY BY PROGRAM**



**Total Adopted FY23-24  
Operating Expenditures**

**Colorado Springs School District 11**  
**GENERAL FUND EXPENDITURES**  
**Adopted Budget FY2023-2024**  
**Consolidated Program & Object Summary**

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
00100- 18000 Instructional Programs	-	113,206,582	127,971	16,365,222	129,699,775	-	35,739,524	30,228	4,897,046	40,666,798
21000 Pupil Services	260,148	14,646,595	634,977	1,410,193	16,951,913	75,031	4,717,079	206,116	501,445	5,499,671
22000 Instructional Staff Support	2,128,367	5,965,384	3,687,273	2,361,687	14,142,711	686,190	1,896,139	1,180,025	787,820	4,550,174
23000 General Administration	471,413	24,269	214,383	184,553	894,618	171,867	5,626	53,010	62,129	292,632
24000 School Administration	11,409,541	221,163	96,573	7,012,856	18,740,133	3,470,388	51,088	28,219	2,464,893	6,014,588
25000 Business Administration	787,969	-	1,249,992	880,429	2,918,390	214,192	-	398,888	289,664	902,744
26000 Maint., Oper. & Security	277,118	-	677,058	15,265,107	16,219,283	68,242	-	215,668	5,116,278	5,400,188
27000 Student Transportation	112,584	-	174,358	3,729,147	4,016,089	37,551	-	57,955	1,328,889	1,424,395
28000 Central Services	1,537,162	36,996	4,337,320	1,577,093	7,488,571	432,042	8,452	1,379,934	575,197	2,395,625
29000 Other Support Services	352,246	360	61,733	370,119	784,458	80,488	80	25,758	131,814	238,140
33000 Community Services	-	118,935	167,914	702,785	989,634	-	40,408	59,577	200,366	300,351
Total Before Fund Balance	17,336,548	134,220,284	11,429,552	49,859,191	212,845,575	5,235,991	42,458,396	3,635,378	16,355,541	67,685,306
Percent	5.2%	40.4%	3.4%	15.0%	64.0%	1.6%	12.8%	1.1%	4.9%	20.4%
Per Pupil	757	5,859	499	2,176	9,291	229	1,853	159	714	2,955
90000 Fund Balance	-	-	-	-	-	-	-	-	-	-
Total	17,336,548	134,220,284	11,429,552	49,859,191	212,845,575	5,235,991	42,458,396	3,635,378	16,355,541	67,685,306

Colorado Springs School District 11  
GENERAL FUND EXPENDITURES  
Adopted Budget FY2023-2024  
Consolidated Program & Object Summary

FPC  
22,908

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Per Pupil	Program # & Name
5,144,882	5,356,675	2,787,824	7,749,853	5,861	191,411,668	57.6%	8,356	00100- 18000 Instructional Programs
383,340	555,093	2,860	1,400	-	23,394,277	7.0%	1,021	21000 Pupil Services
1,714,552	250,737	29,959	448,293	3,418	21,139,844	6.4%	923	22000 Instructional Staff Support
842,184	46,050	1,779	28,482	-	2,105,745	0.6%	92	23000 General Administration
205,267	964,033	30,221	1,682,463	-	27,636,705	8.3%	1,206	24000 School Administration
223,827	119,024	7,304	(20,246)	(105,581)	4,045,462	1.2%	177	25000 Business Administration
6,207,052	7,171,157	324,625	(3,113)	0	35,319,192	10.6%	1,542	26000 Maint., Oper. & Security
787,612	928,700	-	-	-	7,156,796	2.2%	312	27000 Student Transportation
4,088,740	498,866	1,211,921	(519,718)	85,727	15,249,732	4.6%	666	28000 Central Services
11,271	68,625	61,780	2,000,400	-	3,164,674	1.0%	138	29000 Other Support Services
16,377	24,538	2,900	450,200	10,320	1,794,320	0.5%	78	33000 Community Services
19,625,104	15,983,498	4,461,173	11,818,014	(255)	332,418,415	100.0%	14,511	Total Before Fund Balance
5.9%	4.8%	1.3%	3.6%	0.0%	100.0%			Percent
857	698	195	516	(0)	14,511			
-	-	-	75,410,428	-	75,410,428			90000 Fund Balance
19,625,104	15,983,498	4,461,173	87,228,442	(255)	407,828,843			

GENERAL FUND EXPENDITURES FY 2023 - 2024  
Instructional Programs

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
00100-00300 General Education Programs	-	46,696,028	-	2,950,857	49,646,885	-	15,136,669	-	985,067	16,121,736
0021A Intramural Activities	-	44,724	-	-	44,724	-	10,219	-	-	10,219
00400 Montessori Preschool	-	78,691	-	68,054	146,745	-	18,835	-	27,201	46,036
00500 Post Secondary	-	35,668	-	-	35,668	-	8,518	-	-	8,518
00700 Gifted & Talented Programs	-	3,118,756	-	-	3,118,756	-	996,963	-	-	996,963
International Baccalaureate										
0071B Program	-	-	-	-	-	-	-	-	-	-
00800 General Instruction Media	-	-	-	-	-	-	-	-	-	-
00900 Other General Education	-	5,502,483	-	2,295,176	7,797,659	-	983,242	-	32,116	1,015,358
00901 Spark Online Academy	-	1,392,092	-	24,697	1,416,789	-	441,358	-	5,741	447,099
009AC Achieve On-line	-	1,080,877	-	33,779	1,114,656	-	368,562	-	13,517	382,079
009AL Alternative Programs	-	2,292,520	-	-	2,292,520	-	748,563	-	-	748,563
009AV AVID	-	237,740	-	-	237,740	-	92,247	-	-	92,247
009CA Instructional Staff Stipends	-	1,525,447	-	27,912	1,553,359	-	348,572	-	6,379	354,951
009DC Detention Center Programs	-	-	-	-	-	-	-	-	-	-
009DS Digital School	-	413,506	-	2,000	415,506	-	104,873	-	630	105,503
009EC Odyssey Early College/Career	-	891,936	-	-	891,936	-	305,331	-	-	305,331
009ES ESL (English as a Second Language)	-	3,859,595	-	929,264	4,788,859	-	1,239,749	-	315,932	1,555,681
009EX Expelled Students	-	147,687	-	-	147,687	-	39,291	-	-	39,291
009ME MESA (Math, Engineering, & Science)	-	-	-	-	-	-	-	-	-	-
009SC Student Conferences, Clubs & Activities	-	6,317	-	-	6,317	-	1,447	-	-	1,447
009SL Summer Enrichment	-	-	-	-	-	-	-	-	-	-
009SS Summer School	-	15,491	-	-	15,491	-	3,539	-	-	3,539
009TP Tutoring Program	-	794,778	-	-	794,778	-	181,670	-	-	181,670
009TR Teachers' Post Employment Benefits	-	637,310	-	-	637,310	-	311,804	-	-	311,804
009VE Career & Technical Ed.	-	58,065	-	-	58,065	-	13,268	-	-	13,268
02000 Art	-	3,265,328	-	-	3,265,328	-	1,061,380	-	-	1,061,380
03000 Business	-	437,162	-	-	437,162	-	131,524	-	-	131,524
04000 Distr./Market Education	-	-	-	-	-	-	-	-	-	-
05000 English Language Arts	-	2,828,713	-	-	2,828,713	-	886,683	-	-	886,683
05110 Literacy	-	2,479,066	-	-	2,479,066	-	826,706	-	-	826,706
06000 Foreign Language	-	1,251,769	-	-	1,251,769	-	389,215	-	-	389,215
08000 Physical Curriculum	-	4,624,972	-	-	4,624,972	-	1,604,805	-	-	1,604,805
08910 Junior ROTC	-	835,226	-	-	835,226	-	209,547	-	-	209,547
09000 Family & Consumer Education	-	280,043	-	-	280,043	-	106,207	-	-	106,207
10000 Industrial Arts/Tech	-	258,364	-	-	258,364	-	60,203	-	-	60,203
11000 Mathematics	-	3,233,407	-	-	3,233,407	-	1,175,817	-	-	1,175,817
12000 Music	-	4,807,155	-	-	4,807,155	-	1,501,343	-	-	1,501,343
13000 Natural Sciences	-	2,904,357	-	-	2,904,357	-	977,275	-	-	977,275
13450 Challenger Learning Center	-	-	-	-	-	-	-	-	-	-
15000 Social Sciences	-	2,989,090	-	-	2,989,090	-	993,330	-	-	993,330
16000 Tech Ed/Comp Education	-	-	-	-	-	-	-	-	-	-
17000 Special Education	-	8,921,405	-	8,818,482	17,739,887	-	2,883,648	-	3,118,995	6,002,643
17050 Work Study/Homebound Tutors	-	22,759	-	-	22,759	-	5,209	-	-	5,209
17710 Speech Pathologists	-	3,071,828	-	189,498	3,261,326	-	904,734	-	59,025	963,759
17910 SPED Preschool	-	662,196	-	922,535	1,584,731	-	199,237	-	308,918	508,155
17990 SPED Transition	-	332,483	127,971	-	460,454	-	129,656	30,228	-	159,884
18000 Athletics Program	-	1,171,548	-	102,968	1,274,516	-	338,285	-	23,525	361,810
Total	-	113,206,582	127,971	16,365,222	129,699,775	-	35,739,524	30,228	4,897,046	40,666,798
Percent	0.0%	59.1%	0.1%	8.5%	67.8%	0.0%	18.7%	0.0%	2.6%	21.2%

GENERAL FUND EXPENDITURES FY 2023 - 2024

Instructional Programs

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
601,733	1,035,849	115,544	27,200	-	67,548,947	35.3%	00100- 00300 General Education Programs
15,292	12,480	4,050	-	-	86,765	0.0%	0021A Intramural Activities
-	5,000	-	-	5,861	203,642	0.1%	00400 Montessori Preschool
1,132,168	41,595	-	-	-	1,217,949	0.6%	00500 Post Secondary Enrollment
20,300	21,270	-	-	-	4,157,289	2.2%	00700 Gifted & Talented Programs
83,619	18,511	-	22,326	-	124,456	0.1%	0071B International Baccalaureate Program
51,007	81,411	-	-	-	132,418	0.1%	00800 General Instruction Media
901,953	2,617,205	2,420,550	5,027,825	-	19,780,550	10.3%	00900 Other General Education
3,600	14,710	10,000	-	-	1,892,198	1.0%	00901 Spark Online Academy
16,050	74,507	10,000	200	-	1,597,492	0.8%	009AC Achieve On-line
20,000	21,974	8,500	2,714	-	3,094,271	1.6%	009AL Alternative Programs
525	2,035	-	3,500	-	336,047	0.2%	009AV AVID
2,325	-	-	-	-	1,910,635	1.0%	009CA Instructional Staff Stipends
131,000	-	-	-	-	131,000	0.1%	009DC Detention Center Programs
1,250	33,000	706	-	-	555,965	0.3%	009DS Digital School
130,075	91,025	16,323	-	-	1,434,690	0.7%	009EC Odyssey Early College/Career
6,511	53,910	-	-	-	6,404,961	3.3%	009ES ESL (English as a Second Language)
2,020	11,000	400	-	-	200,398	0.1%	009EX Expelled Students
-	500	-	-	-	500	0.0%	009ME MESA (Math, Engineering, & Science)
50,545	5,875	-	-	-	64,184	0.0%	009SC Student Conferences, Clubs & Activities
22,560	18,800	-	37,600	-	78,960	0.0%	009SL Summer Enrichment
500	1,400	-	-	-	20,930	0.0%	009SS Summer School
-	1,000	-	-	-	977,448	0.5%	009TP Tutoring Program
-	-	-	2,500,000	-	3,449,114	1.8%	009TR Teachers' Post Employment Benefits
597,015	163,287	129,000	1,000	-	961,635	0.5%	009VE Career & Technical Education
19,858	86,365	-	18,800	-	4,451,731	2.3%	02000 Art
135	9,070	-	-	-	577,891	0.3%	03000 Business
-	1,600	-	-	-	1,600	0.0%	04000 Distr./Market Education
1,160	70,311	-	-	-	3,786,867	2.0%	05000 English Language Arts
-	10	-	-	-	3,305,782	1.7%	05110 Literacy
3,331	40,750	-	-	-	1,685,065	0.9%	06000 Foreign Language
-	32,004	-	21,900	-	6,283,681	3.3%	08000 Physical Curriculum
-	4,750	-	-	-	1,049,523	0.5%	08910 Junior ROTC
50	42,192	-	-	-	428,492	0.2%	09000 Family & Consumer Education
50	23,205	1,600	-	-	343,422	0.2%	10000 Industrial Arts/Tech
1,965	56,910	-	-	-	4,468,099	2.3%	11000 Mathematics
57,805	94,258	-	42,488	-	6,503,049	3.4%	12000 Music
11,835	85,575	-	18,800	-	3,997,842	2.1%	13000 Natural Sciences
78,020	-	-	-	-	78,020	0.0%	13450 Challenger Learning Center
1,310	53,121	-	-	-	4,036,851	2.1%	15000 Social Sciences
25	8,930	-	-	-	8,955	0.0%	16000 Tech Ed/Comp Education
416,153	134,400	3,000	25,500	-	24,321,583	12.7%	17000 Special Education
-	-	-	-	-	27,968	0.0%	17050 Work Study/Homebound Tutors
244,790	-	-	-	-	4,469,875	2.3%	17710 Speech Pathologists
92,147	7,180	-	-	-	2,192,213	1.1%	17910 Special Education Preschool
75,500	6,000	-	-	-	701,838	0.4%	17990 SPED Transition
350,700	273,700	68,151	-	-	2,328,877	1.2%	18000 Athletics
5,144,882	5,356,675	2,787,824	7,749,853	5,861	191,411,668	100.0%	Total
2.7%	2.8%	1.5%	4.0%	0.0%	100.0%		Percent

**GENERAL FUND EXPENDITURES FY 2023 - 2024**

**Pupil Services Summary**

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
21001 Student Support EEOC										
21110 Attendance Services	134,008	63,839	-	114,945	312,792	38,513	20,575	-	37,832	96,920
21130 Social Work Services	-	1,829,267	-	-	1,829,267	-	575,537	-	-	575,537
21140 Pupil Auditing Services	-	-	236,760	262,644	499,404	-	-	84,535	96,466	181,001
21150 Archives/Records Mgmt.	-	-	121,895	97,160	219,055	-	-	34,091	33,603	67,694
21180 Dropout Prevention	-	156,555	-	-	156,555	-	46,778	-	-	46,778
21190 Community Liaisons	-	-	-	423,735	423,735	-	-	-	171,530	171,530
21220 Counseling Services	126,140	7,842,234	276,322	60,857	8,305,553	36,518	2,560,245	87,490	25,306	2,709,559
21260 Pupil Scheduling	-	246,485	-	-	246,485	-	81,804	-	-	81,804
21340 Nursing Services	-	1,223,878	-	-	1,223,878	-	390,582	-	-	390,582
21400 Psychological Services	-	1,901,625	-	-	1,901,625	-	627,677	-	-	627,677
21500 Audiology Services	-	200,881	-	-	200,881	-	58,175	-	-	58,175
21600 Occup. & Phys. Therapy	-	733,687	-	-	733,687	-	223,826	-	-	223,826
21700 Behavior Intervention	-	294,144	-	-	294,144	-	96,530	-	-	96,530
21910 Before and After School	-	154,000	-	450,852	604,852	-	35,350	-	136,708	172,058
Total	260,148	14,646,595	634,977	1,410,193	16,951,913	75,031	4,717,079	206,116	501,445	5,499,671
Percent	1.1%	62.6%	2.7%	6.0%	72.5%	0.3%	20.2%	0.9%	2.1%	23.5%



**GENERAL FUND EXPENDITURES FY 2023 - 2024**

**Instructional Staff Support Services Summary**

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
22110 Student Achievement Accountability	812,467	-	-	123,281	935,748	274,260	-	-	34,405	308,665
22111 Multi-Tier Support Services	-	220,108	-	9,203	229,311	-	50,295	-	2,106	52,401
22120 Curriculum Alignment	372,519	584,250	678,235	54,351	1,689,355	114,177	177,594	233,380	27,462	552,613
2212Y Science Kit Refurbishment	-	-	-	161,106	161,106	-	-	-	62,378	62,378
22130 Instructional Staff Training Services	-	378,142	127,321	107,184	612,647	-	102,994	35,341	35,884	174,219
22140 Academic Student Assessment	142,577	140,180	549,312	106,186	938,255	52,302	41,955	180,652	37,939	312,848
22190 Achieve Team	-	161,000	115,523	-	276,523	-	45,750	32,614	-	78,364
22210 Supervision of LRS	-	18,287	437,066	287,652	743,005	-	4,179	120,911	78,944	204,034
22220 School Library Services	-	4,002,253		823,112	4,825,365	-	1,344,880	-	294,032	1,638,912
22240 Educational TV Services	-	-	456,903	95,083	551,986	-	-	156,225	22,392	178,617
22310 Supervision of Special Education	159,975	-	514,851	178,436	853,262	45,745	-	157,987	72,729	276,461
22320 Supervision of Career & Technical Education	-	57,083	450,163	105,297	612,543	-	13,050	138,892	35,924	187,866
22330 Supervision of Adult Education	140,798	-	-	120,799	261,597	44,092	-	-	33,292	77,384
22340 Supervision of Athletic Programs	478,289	-	171,742	59,796	709,827	150,400	-	65,720	14,171	230,291
22350 Supervision of ESL /Foreign Language	-	-	89,102	15,331	104,433	-	-	29,984	6,315	36,299
22370 Supervision of Gifted & Talented	-	1,950	92,702	15,431	110,083	-	450	27,321	6,341	34,112
22380 Supervision SPED Early Childhood	-	-	-	41,516	41,516	-	-	-	9,461	9,461
22400 Supervision of Summer Enrichment	15,299	70,500	4,353	52,452	142,604	3,741	16,110	998	12,794	33,643
22410 Supervision of IB Program	-	329,791	-	-	329,791	-	98,460	-	-	98,460
22420 Supervision of Summer High School	6,443	1,840	-	5,471	13,754	1,473	422	-	1,251	3,146
22910 Equity & Inclusion	-	-	-	-	-	-	-	-	-	-
Total	2,128,367	5,965,384	3,687,273	2,361,687	14,142,711	686,190	1,896,139	1,180,025	787,820	4,550,174
Percent	10.1%	28.2%	17.4%	11.2%	66.9%	3.2%	9.0%	5.6%	3.7%	21.5%

**GENERAL FUND EXPENDITURES FY 2023 - 2024**

**Pupil Services Summary**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name	
95,856					95,856			
100,700	2,500	400	-	-	513,312	2.2%	21110	Attendance Services
700	-	-	-	-	2,405,504	10.3%	21130	Social Work Services
2,390	50,000	-	-	-	732,795	3.1%	21140	Pupil Auditing Services
15,319	4,372	460	400	-	307,300	1.3%	21150	Archives/Records Mgmt.
-	-	-	-	-	203,333	0.9%	21180	Dropout Prevention
3,808	-	-	-	-	599,073	2.6%	21190	Community Liaisons
102,300	216,849	2,000	1,000	-	11,337,261	48.5%	21220	Counseling Services
-	-	-	-	-	328,289	1.4%	21260	Pupil Scheduling Services
1,500	-	-	-	-	1,615,960	6.9%	21340	Nursing Services
3,000	15,098	-	-	-	2,547,400	10.9%	21400	Psychological Services
2,899	-	-	-	-	261,955	1.1%	21500	Audiology Services
3,800	724	-	-	-	962,037	4.1%	21600	Occup. & Phys. Therapy
1,068	-	-	-	-	391,742	1.7%	21700	Behavior Intervention
50,000	265,550	-	-	-	1,092,460	4.7%	21910	Before and After School Programs
383,340	555,093	2,860	1,400	-	23,394,277	99.6%	Total	
1.6%	2.4%	0.0%	0.0%	0.0%	100.0%		Percent	

**GENERAL FUND EXPENDITURES FY 2023 - 2024**

**Instructional Staff Support Services Summary**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name	
20,141	18,600	3,348	-	-	1,286,502	6.1%	22110	Student Achievement Accountability
276,938	8,080	-	-	-	566,730	2.7%	22111	Multi-Tier Support Services
65,521	44,750	5,246	2,623	-	2,360,108	11.2%	22120	Curriculum Alignment
-	70,500	-	-	-	293,984	1.4%	2212Y	Science Kit Refurbishment
163,457	24,402	4,200	2,500	-	981,425	4.6%	22130	Instructional Staff Training Services
768,800	20,000	6,200	-	-	2,046,103	9.7%	22140	Academic Student Assessment
5,300	7,000	-	424,565	-	791,752	3.7%	22190	Achieve Team
1,000	4,553	1,000	-	-	953,592	4.5%	22210	Supervision of LRS
106,843	12,435	4,000	11,105	-	6,598,660	31.2%	22220	School Library Services
14,200	8,500	3,000	2,000	-	758,303	3.6%	22240	Educational TV Services
138,660	8,500	1,965	750	-	1,279,598	6.1%	22310	Supervision of Special Education
73,388	3,500	-	4,500	-	881,797	4.2%	22320	Supervision of Career & Technical Education
2,180	-	-	-	-	341,161	1.6%	22330	Supervision of Adult Education
42,391	4,893	1,000	-	-	988,402	4.7%	22340	Supervision of Athletic Programs
1,600	3,000	-	-	-	145,332	0.7%	22350	Supervision of ESL /Foreign Language
29,238	10,000	-	250	-	183,683	0.9%	22370	Supervision of Gifted & Talented
-	1,559	-	-	-	52,536	0.2%	22380	Supervision SPED Early Childhood
-	-	-	-	-	176,247	0.8%	22400	Supervision of Summer Enrichment
4,251	-	-	-	-	432,502	2.0%	22410	Supervision of IB Program
644	465	-	-	3,418	21,427	0.1%	22420	Supervision of Summer High School
-	-	-	-	-	-	0.0%	22910	Equity & Inclusion
1,714,552	250,737	29,959	448,293	3,418	21,139,844	100.0%	Total	
8.1%	1.2%	0.1%	2.1%	0.0%	100.0%	Percent		

# GENERAL FUND EXPENDITURES FY 2023 - 2024

## General Administration Services Summary

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
23120 Board Secretary/Clerk	-	-	-	78,508	78,508	-	-	-	23,714	23,714
23130 Treasurer Services	-	-	-	-	-	-	-	-	-	-
23140 Election Services	-	-	-	-	-	-	-	-	-	-
23150 Legal Services	-	-	-	-	-	-	-	-	-	-
23160 Tax Assessment/Collection	-	-	-	-	-	-	-	-	-	-
23170 Audit Services	-	-	-	-	-	-	-	-	-	-
23180 Staff Relations/Negotiations	-	24,269	-	1,990	26,259	-	5,626	-	457	6,083
23181 ESP Staff Relations	-	-	-	97,169	97,169	-	-	-	36,088	36,088
23190 District Accountability	-	-	-	5,890	5,890	-	-	-	1,642	1,642
23210 Superintendent	465,413	-	85,743	996	552,152	170,526	-	20,379	228	191,133
23230 State & Federal Relations	6,000	-	-	-	6,000	1,341	-	-	-	1,341
23910 Charter School Admin.	-	-	128,640	-	128,640	-	-	32,631	-	32,631
Total	471,413	24,269	214,383	184,553	894,618	171,867	5,626	53,010	62,129	292,632
Percent	22.4%	1.2%	10.2%	8.8%	42.5%	8.2%	0.3%	2.5%	3.0%	13.9%

## School Administration Services Summary

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
24110 Office of the Principal	11,147,560	193,629	96,573	6,838,139	18,275,901	3,397,537	44,794	28,219	2,396,380	5,866,930
24130 School Business Mgmt.	215,375	-	-	174,717	390,092	62,200	-	-	68,513	130,713
24900 Adm.	46,606	27,534	-	-	74,140	10,651	6,294	-	-	16,945
Total	11,409,541	221,163	96,573	7,012,856	18,740,133	3,470,388	51,088	28,219	2,464,893	6,014,588
Percent	41.3%	0.8%	0.3%	25.4%	67.8%	12.6%	0.2%	0.1%	8.9%	21.8%

# GENERAL FUND EXPENDITURES FY 2023 - 2024

## General Administration Services Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
59,203	2,000	-	22,335	-	185,760	8.8%	23120 Board Secretary/Clerk
24,320	-	-	-	-	24,320	1.2%	23130 Treasurer Services
30,500	200	-	-	-	30,700	1.5%	23140 Election Services
285,000	-	-	-	-	285,000	13.5%	23150 Legal Services
155,000	-	-	-	-	155,000	7.4%	23160 Tax Assessment/Collection
106,480	500	-	-	-	106,980	5.1%	23170 Audit Services
46,420	3,500	-	-	-	82,262	3.9%	23180 Staff Relations/Negotiations
22,300	31,500	1,329	-	-	188,386	8.9%	23181 ESP Staff Relations
2,100	1,750	-	-	-	11,382	0.5%	23190 District Accountability
22,061	1,000	450	5,147	-	771,943	36.7%	23210 Office of the Superintendent
25,500	5,200	-	-	-	38,041	1.8%	23230 State & Federal Relations
63,300	400	-	1,000	-	225,971	10.7%	23910 Charter School Admin.
842,184	46,050	1,779	28,482	-	2,105,745	100.0%	Total
40.0%	2.2%	0.1%	1.4%	0.0%	100.0%		Percent

## School Administration Services Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
146,790	787,891	30,221	1,681,068	-	26,788,801	96.9%	24110 Office of the Principal
	-	-	-	-	520,805	1.9%	24130 School Business Management
58,477	176,142	-	1,395	-	327,099	1.2%	24900 Oth. Supp. Serv.- School Adm.
205,267	964,033	30,221	1,682,463	-	27,636,705	100.0%	Total
0.7%	3.5%	0.1%	6.1%	0.0%	100.0%		Percent

**GENERAL FUND EXPENDITURES FY 2023 - 2024**

**Business Administration Services Summary**

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
25010 Support Services - Business	473,016	-	-	49,936	522,952	122,360	-	-	17,201	139,561
25100 Financial Services	170,316	-	772,210	545,827	1,488,353	54,313	-	233,929	178,984	467,226
25200 Procurement/Contracting	144,637	-	477,782	60,857	683,276	37,519	-	164,959	19,509	221,987
25300 Warehouse & Distribution	-	-	-	223,809	223,809	-	-	-	73,970	73,970
25310 Postage & Mail Services	-	-	-	-	-	-	-	-	-	-
Total	787,969	-	1,249,992	880,429	2,918,390	214,192	-	398,888	289,664	902,744
Percent	19.5%	0.0%	30.9%	21.8%	72.1%	5.3%	0.0%	9.9%	7.2%	22.3%

**Maintenance & Operations Summary**

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
26100 Maint. & Operation Supervision	277,118	-	253,397	335,499	866,014	68,242	-	90,178	99,476	257,896
26210 Operations (Custodians)	-	-	-	8,218,990	8,218,990	-	-	-	2,714,012	2,714,012
26230 Building Maintenance	-	-	-	3,051,380	3,051,380	-	-	-	1,075,280	1,075,280
26250 Utilities	-	-	64,319	-	64,319	-	-	25,279	-	25,279
26300 Grounds Maintenance	-	-	-	1,094,896	1,094,896	-	-	-	390,867	390,867
26500 Non-Student Vehicle Maint	-	-	9,657	53,852	63,509	-	-	3,384	18,036	21,420
26600 Security Services	-	-	349,685	2,510,490	2,860,175	-	-	96,827	818,607	915,434
Total	277,118	-	677,058	15,265,107	16,219,283	68,242	-	215,668	5,116,278	5,400,188
Percent	0.8%	0.0%	1.9%	43.2%	45.9%	0.2%	0.0%	0.6%	14.5%	15.3%

**GENERAL FUND EXPENDITURES FY 2023 - 2024**

**Business Administration Services Summary**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
7,600	1,000	1,000	2,000	(3,152)	670,961	16.6%	25010 Support Services - Business
37,385	107,774	4,000	(23,580)	(77,225)	2,003,933	49.5%	25100 Financial Services
25,950	4,550	2,304	1,334	(25,204)	914,197	22.6%	25200 Procurement/Contracting
7,892	5,700	-	-	-	311,371	7.7%	25300 Warehouse & Distribution
145,000	-	-	-	-	145,000	3.6%	25310 Postage & Mail Services
223,827	119,024	7,304	(20,246)	(105,581)	4,045,462	100.0%	Total
5.5%	2.9%	0.2%	-0.5%	-2.6%	100.0%		Percent

**Maintenance & Operations Summary**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
580,406	507,400	6,000	-	-	2,217,716	6.3%	26100 Maint. & Operation Supervision
1,530,750	315,206	20,925	(3,113)	-	12,796,770	36.2%	26210 Operations (Custodians)
1,058,231	816,169	17,300	-	-	6,018,360	17.0%	26230 Building Maintenance
1,961,748	5,123,534	-	-	-	7,174,880	20.3%	26250 Utilities
123,703	110,783	15,000	-	-	1,735,249	4.9%	26300 Grounds Maintenance
-	266,500	-	-	-	351,429	1.0%	26500 Non-Student Vehicle Maint
952,214	31,565	265,400	-	-	5,024,788	14.2%	26600 Security Services
6,207,052	7,171,157	324,625	(3,113)	-	35,319,192	100.0%	Total
17.6%	20.3%	0.9%	0.0%	0.0%	100.0%		Percent

# GENERAL FUND EXPENDITURES FY 2023 - 2024

## Student Transportation Services

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
27100 Transportation Supervision	112,584	-	87,456	362,074	562,114	37,551	-	27,505	128,547	193,603
27200 Vehicle Operation Services	-	-	-	2,891,535	2,891,535	-	-	-	1,042,282	1,042,282
27400 Vehicle Services	-	-	86,902	366,490	453,392	-	-	30,450	121,569	152,019
27500 Small Engine Maintenance	-	-	-	109,048	109,048	-	-	-	36,491	36,491
Total	112,584	-	174,358	3,729,147	4,016,089	37,551	-	57,955	1,328,889	1,424,395
Percent	1.6%	0.0%	2.4%	52.1%	56.1%	0.5%	0.0%	0.8%	18.6%	19.9%

## Central Services Summary

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
28010 Support Services - Central	347,675	-	-	128,413	476,088	108,465	-	-	39,124	147,589
28130 Grants Acquisition Office	-	-	198,129	171,367	369,496	-	-	59,311	44,866	104,177
28230 Community Relations Services	156,836	-	180,039	89,685	426,560	51,186	-	62,211	26,240	139,637
28300 Human Resource Services	749,769	-	229,229	751,609	1,730,607	206,183	-	89,983	252,464	548,630
28320 Recruiting & Placement Services	-	34,526	-	-	34,526	-	7,888	-	-	7,888
28340 Non-Instructional Staff Dev.	-	-	-	7,930	7,930	-	-	-	34,810	34,810
28341 Non-Instructional Staff Training	-	-	1,000	128,031	129,031	-	-	450	53,185	53,635
28380 Equal Opportunity Program	-	-	136,979	47,152	184,131	-	-	46,582	25,557	72,139
28400 Information Technology	137,241	-	1,469,080	120,983	1,727,304	31,883	-	446,169	57,189	535,241
28420 Technology Support	-	-	1,102,039	129,453	1,231,492	-	-	341,267	41,198	382,465
28440 Network Services	145,641	-	821,511	-	967,152	34,325	-	266,855	-	301,180
28450 Telecommunications	-	-	199,314	-	199,314	-	-	67,106	-	67,106
28510 Unemployment Insurance	-	-	-	-	-	-	-	-	-	-
28550 Safety Program	-	2,470	-	2,470	4,940	-	564	-	564	1,128
Total	1,537,162	36,996	4,337,320	1,577,093	7,488,571	432,042	8,452	1,379,934	575,197	2,395,625
Percent	10.1%	0.2%	28.4%	10.3%	49.1%	2.8%	0.1%	9.0%	3.8%	15.7%

## Retiree Services & Administrative Support Summary

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
29100 Volunteer Services	-	360	61,733	103,790	165,883	-	80	25,758	29,486	55,324
29500 Non Teacher Post Employment Benefits	352,246	-	-	266,329	618,575	80,488	-	-	102,328	182,816
Total	352,246	360	61,733	370,119	784,458	80,488	80	25,758	131,814	238,140
Percent	11.1%	0.0%	2.0%	11.7%	24.8%	2.5%	0.0%	0.8%	4.2%	7.5%

\* NOTE - Teachers' Post Employment Benefits are accounted for in Program 29500



# GENERAL FUND EXPENDITURES FY 2023 - 2024

## Student Transportation Services

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name	
386,592	5,500	-	-	-	1,147,809	16.0%	27100	Transportation Supervision
389,670	698,700	-	-	-	5,022,187	70.2%	27200	Vehicle Operation Services
11,350	212,000	-	-	-	828,761	11.6%	27400	Vehicle Services
-	12,500	-	-	-	158,039	2.2%	27500	Small Engine Maintenance
787,612	928,700	-	-	-	7,156,796	100.0%	Total	
11.0%	13.0%	0.0%	0.0%	0.0%	100.0%	Percent		

## Central Services Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name	
31,078	6,625	7,000	1,500	-	669,880	4.4%	28010	Support Services - Central
16,500	3,374	1,000	700	126,968	622,215	4.1%	28130	Grants Acquisition Office
300,509	240,350	1,957	1,075	-	1,110,088	7.3%	28230	Community Relations Services
256,009	10,000	900	3,532	(41,241)	2,508,437	16.4%	28300	Human Resource Services
161,000	-	-	-	-	203,414	1.3%	28320	Recruiting & Placement Services
385,600	5,000	-	-	-	433,340	2.8%	28340	Non-Instructional Staff Development
36,200	16,000	-	1,000	-	235,866	1.5%	28341	Non-Instructional Staff Training
10,854	3,707	5,000	200	-	276,031	1.8%	28380	Equal Opportunity Program
935,800	3,000	5,782	(61,936)	-	3,145,191	20.6%	28400	Information Technology
75,363	209,210	41,750	(465,789)	-	1,474,491	9.7%	28420	Technology Support
1,162,977	1,600	136,757	-	-	2,569,666	16.9%	28440	Network Services
545,600	-	1,010,877	-	-	1,822,897	12.0%	28450	Telecommunications
162,250	-	-	-	-	162,250	1.1%	28510	Unemployment Insurance
9,000	-	898	-	-	15,966	0.1%	28550	Safety Program
4,088,740	498,866	1,211,921	(519,718)	85,727	15,249,732	100.0%	Total	
26.8%	3.3%	7.9%	-3.4%	0.6%	100.0%	Percent		

## Retiree Services & Administrative Support Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name	
11,271	68,625	61,780	400	-	363,283	11.5%	29100	Volunteer Services
-	-	-	2,000,000	-	2,801,391	88.5%	29500	Non Teacher Post Employment Benefits
11,271	68,625	61,780	2,000,400	-	3,164,674	100.0%	Total	
0.4%	2.2%	2.0%	63.2%	0.0%	100.0%	Percent		

# GENERAL FUND EXPENDITURES FY 2023 - 2024

## Community Services

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
33100 Tesla Infant/Toddler Program	-	-	-	262,745	262,745	-	-	-	99,778	99,778
33400 GED Services and Testing	-	-	-	5,350	5,350	-	-	-	1,226	1,226
33500 Facility Rental Services	-	-	167,914	132,460	300,374	-	-	59,577	30,266	89,843
33910 Crossing Guard Services	-	-	-	298,745	298,745	-	-	-	68,299	68,299
34100 Adult Basic Education	-	118,935	-	3,485	122,420	-	40,408	-	797	41,205
Total	-	118,935	167,914	702,785	989,634	-	40,408	59,577	200,366	300,351
Percent	0.0%	6.6%	9.4%	39.2%	55.2%	0.0%	2.3%	3.3%	11.2%	16.7%

## Fund Balance Summary

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
91000 Assigned - AMP Implementation	-	-	-	-	-	-	-	-	-	-
91000 Assigned - Time Sheet System	-	-	-	-	-	-	-	-	-	-
91000 Assigned - Fund Balance	-	-	-	-	-	-	-	-	-	-
91000 Unassigned - Contingency	-	-	-	-	-	-	-	-	-	-
93200 Restricted - TABOR Refunds	-	-	-	-	-	-	-	-	-	-
93210 Restricted - TABOR	-	-	-	-	-	-	-	-	-	-
93220 Restricted - MYO	-	-	-	-	-	-	-	-	-	-
94000 Committed - Encumbrances	-	-	-	-	-	-	-	-	-	-
99000 Unassigned - Unanticipated	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Percent	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

# GENERAL FUND EXPENDITURES FY 2023 - 2024

## Community Services

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
-	4,538	-	-	-	367,061	20.5%	33100 Tesla Infant/Toddler Program
-	250	-	-	-	6,826	0.4%	33400 GED Services and Testing
11,400	9,500	1,400	450,000	10,320	872,837	48.6%	33500 Facility Rental Services
-	750	-	-	-	367,794	20.5%	33910 Crossing Guard Services
4,977	9,500	1,500	200	-	179,802	10.0%	34100 Adult Basic Education
16,377	24,538	2,900	450,200	10,320	1,794,320	100.0%	Total
0.9%	1.4%	0.2%	25.1%	0.6%	100.0%		Percent

## Fund Balance Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
-	-	-	1,800,000	-	1,800,000	2.4%	91000 Assigned - AMP Implementation
-	-	-	-	-	-	0.0%	91000 Assigned - Time Sheet System
-	-	-	14,968,249	-	14,968,249	19.8%	91000 Assigned - Strategic Pan
-	-	-	46,034,077	-	46,034,077	61.0%	91000 Unassigned - Contingency
-	-	-	-	-	-	0.0%	93210 Restricted - TABOR Refunds
-	-	-	7,187,602	-	7,187,602	9.5%	93210 Restricted - TABOR
-	-	-	270,500	-	270,500	0.4%	93220 Restricted - MYO
-	-	-	5,000,000	-	5,000,000	6.6%	94000 Committed - Encumbrances
-	-	-	150,000	-	150,000	0.2%	99000 Unassigned - Unanticipated
-	-	-	75,410,428	-	75,410,428	100.0%	Total
0.0%	0.0%	0.0%	100.0%	0.0%	100.0%		Percent

**Colorado Springs School District 11**  
**GENERAL FUND - (Preschool Fund & Risk Mgmt Fund not Included)**  
**Detail Schedule of Employee Compensation and Benefits**  
**Adopted Budget - FY 2023-24**

Object Name	Number	Job Classification	2023-24 Adopted	
<b>Administrators</b>				
Regular Salaries	011010	Administrators	\$ 16,195,800	
Substitute & Temporary Staff	012010	Administrators	\$ 124,770	
Supplemental Pay	015010	Administrators	663,732	
Post Employment Compensation	016010	Administrators	352,246	\$ 17,336,548
Employee Benefits	020010	Administrators		5,130,009
Mileage Allowance - Administrators	029010	Administrators		105,982
<b>Total Administrators</b>				<b>22,572,539</b>
<b>Teacher-Instructional</b>				
Regular Salaries	011020	Professional-Instructional	128,657,417	
Substitute & Temporary Staff	012020	Professional-Instructional	3,759,643	
Supplemental Pay	015020	Professional-Instructional	4,447,491	
Post Employment Compensation	016020	Professional-Instructional	637,310	137,501,861
Employee Benefits	020020	Professional-Instructional		42,458,396
Worker's Compensation	021620	Professional-Instructional		11,073
<b>Total Professional-Instructional</b>				<b>179,971,330</b>
<b>Non-teacher Professional</b>				
Regular Salaries	011030	Professional-Other	11,363,930	
Substitute & Temporary Staff	012030	Professional-Other	37,074	
Supplemental Pay	015030	Professional-Other	28,548	11,429,552
Employee Benefits	020030	Professional-Other		3,614,458
Mileage Allowance - Professionals	029030	Professional-Other		20,920
<b>Total Professional-Other</b>				<b>15,064,930</b>
<b>Paraprofessionals</b>				
Regular Salaries	011040	Paraprofessionals	15,743,918	
Substitute & Temporary Staff	012040	Paraprofessionals	480,982	
Supplemental Pay	015040	Paraprofessionals	2,206,362	18,431,262
Employee Benefits	020040	Paraprofessionals		5,623,235
Car Insurance Allowance	029140	Paraprofessionals		2,500
<b>Total Paraprofessionals</b>				<b>24,056,997</b>
<b>Office/Administrative Support</b>				
Regular Salaries	011050	Office/Administrative Support	10,845,464	
Substitute & Temporary Staff	012050	Office/Administrative Support	696,221	
Overtime Pay	013050	Office/Administrative Support	186,384	
Supplemental Pay	015050	Office/Administrative Support	128,856	
Post Employment Compensation	016050	Office/Administrative Support	266,329	12,123,254
Employee Benefits	020050	Office/Administrative Support		4,158,765
Tuition Reimbursement	024050	Office/Administrative Support		33,000
<b>Total Office/Administrative Support</b>				<b>16,315,019</b>
<b>Crafts, Trades &amp; Services</b>				
Regular Salaries	011060	Crafts, Trades & Services	18,641,054	
Substitute & Temporary Staff	012060	Crafts, Trades & Services	28,765	
Overtime Pay	013060	Crafts, Trades & Services	404,572	
Supplemental Pay	015060	Crafts, Trades & Services	230,284	19,304,675
Employee Benefits	020060	Crafts, Trades & Services		6,508,317
Worker's Compensation	021660	Crafts, Trades & Services		29,024
Mileage Allowance - Crafts, Trades & Service	029060	Crafts, Trades & Services		700
<b>Total Crafts, Trades &amp; Services</b>				<b>25,842,716</b>
<b>Total Employee Compensation</b>				<b>216,127,152</b>
<b>Total Employee Benefits</b>				<b>67,696,379</b>
<b>Total Employee Compensation &amp; Benefits</b>				<b>\$ 283,823,531</b>

**Colorado Springs School District 11**  
**GENERAL FUND - (Preschool Fund & Risk Mgmt Fund not Included)**  
**Detail Schedule of Expenditures, Transfers, and Reserves by Object and Job Classification**  
**Adopted Budget - FY 2023-24**

<b>Object Name</b>	<b>Number</b>	<b>Job Classification</b>	<b>2023-24 Adopted</b>	
<b>Employee Compensation</b>				
Regular Salaries	011010	Administrators	\$ 16,195,800	
Regular Salaries	011020	Professional-Instructional	128,657,417	
Regular Salaries	011030	Professional-Other	11,363,930	
Regular Salaries	011040	Paraprofessionals	15,743,918	
Regular Salaries	011050	Office/Administrative Support	10,845,464	
Regular Salaries	011060	Crafts, Trades & Services	18,641,054	
Substitute & Temporary Staff	012010	Administrators	124,770	
Substitute & Temporary Staff	012020	Professional-Instructional	3,759,643	
Substitute & Temporary Staff	012030	Professional-Other	37,074	
Substitute & Temporary Staff	012040	Paraprofessionals	480,982	
Substitute & Temporary Staff	012050	Office/Administrative Support	696,221	
Substitute & Temporary Staff	012060	Crafts, Trades & Services	28,765	
Overtime Pay	013040	Paraprofessionals	-	
Overtime Pay	013050	Office/Administrative Support	186,384	
Overtime Pay	013060	Crafts, Trades & Services	404,572	
Additional/Extra Duty/Stipend Pay	015010	Administrators	663,732	
Additional/Extra Duty/Stipend Pay	015020	Professional-Instructional	4,447,491	
Additional/Extra Duty/Stipend Pay	015030	Professional-Other	28,548	
Additional/Extra Duty/Stipend Pay	015040	Paraprofessionals	2,206,362	
Additional/Extra Duty/Stipend Pay	015050	Office/Administrative Support	128,856	
Additional/Extra Duty/Stipend Pay	015060	Crafts, Trades & Services	230,284	
Post Employment Compensation	016010	Administrators	352,246	
Post Employment Compensation	016020	Professional-Instructional	637,310	
Post Employment Compensation	016050	Office/Administrative Support	266,329	
<b>Total Employee Compensation</b>				<b>216,127,152</b>
<b>Employee Benefits</b>				
Employee Benefits	020010	Administrators	5,130,009	
Employee Benefits	020020	Professional-Instructional	42,458,396	
Employee Benefits	020030	Professional-Other	3,614,458	
Employee Benefits	020040	Paraprofessionals	5,623,235	
Employee Benefits	020050	Office/Administrative Support	4,158,765	
Employee Benefits	020060	Crafts, Trades & Services	6,508,317	
Employee Benefits	021620	Worker's Compensation	11,073	
Employee Benefits	021660	Worker's Compensation	29,024	
Tuition Reimbursement	024050	Office/Administrative Support	33,000	
Mileage Allowance	029010	Administrators	105,982	
Mileage Allowance	029030	Professional-Other	20,920	
Mileage Allowance	029060	Crafts, Trades & Services	700	
Car Insurance Allowance	029140	Paraprofessionals	2,500	
<b>Total Employee Benefits</b>				<b>67,696,379</b>
<b>Total Employee Compensation &amp; Benefits</b>				<b>283,823,531</b>

**Colorado Springs School District 11**  
**GENERAL FUND - (Preschool Fund & Risk Mgmt Fund not Included)**  
**Detail Schedule of Expenditures, Transfers, and Reserves by Object and Job Classification**  
**Adopted Budget - FY 2023-24**

<b>Object Name</b>	<b>Number</b>	<b>Job Classification</b>	<b>2023-24 Adopted</b>	
<b>Purchased Services</b>				
<b>Professional &amp; Technical Services</b>				
Treasurer Collection Fees	031100	n/a	155,000	
Election Services	031200	n/a	30,500	
Treasurer Services	031300	n/a	12,320	
Legal Services	033100	n/a	640,520	
Audit Services	033200	n/a	105,000	
Negotiations Services	033300	n/a	7,400	
Other Purchased Personal Services	039000	n/a	2,190,204	
<b>Total Professional &amp; Technical Services</b>				<b>3,140,944</b>
<b>Property Services</b>				
Utilities - Water	041100	n/a	1,349,865	
Utilities - Sewage	041200	n/a	154,883	
Utilities - Storm Water Fees	041300	n/a	227,000	
Utilities - Garbage Disposal	042100	n/a	230,000	
Repairs & Maintenance	043000	n/a	662,426	
Repair Copy Machines	043100	n/a	215,304	
<b>Total Purchased Property Services</b>				<b>2,839,478</b>
<b>Other Purchased Services</b>				
Other Services (Maintenance & Operations)	050000	n/a	8,440,708	
Field Trips	051300	n/a	377,308	
Student Transportation - Parents	051400	n/a	9,300	
Student Transportation - Contractor	051500	n/a	369,800	
Student Transportation	051900	n/a	-	
Insurance - Non-benefit	052000	n/a	290,589	
Unemployment Insurance	052500	n/a	153,250	
Telecommunications	053000	n/a	512,000	
Postage	053300	n/a	10,707	
Cable TV/On-Line Services	053400	n/a	-	
Courier Service	053500	n/a	204,600	
Advertising	054000	n/a	212,563	
Printing, Binding & Duplicating	055000	n/a	516,228	
Tuition to Private Sources	056400	n/a	140,852	
Tuition to other Agencies	056500	n/a	168,905	
Tuition paid to Other Organizations	056900	n/a	1,042,702	
Travel, Registration & Entry Fees	058000	n/a	929,800	
In-state Travel	058100	n/a	6,000	
Out-of-state Travel	058200	n/a	10,000	
Mileage Reimbursements	058300	n/a	121,621	
P/S Other School District	059200	n/a	131,000	
<b>Total Other Purchased Services</b>				<b>13,647,933</b>
<b>Total All Purchased Services</b>				<b>19,628,355</b>

**Colorado Springs School District 11**  
**GENERAL FUND - (Preschool Fund & Risk Mgmt Fund not Included)**  
**Detail Schedule of Expenditures, Transfers, and Reserves by Object and Job Classification**  
**Adopted Budget - FY 2023-24**

<b>Object Name</b>	<b>Number</b>	<b>Job Classification</b>	<b>2023-24 Adopted</b>
<b>Supplies &amp; Materials</b>			
Projected Instructional Supply Carryover	061000	n/a	4,500,000
Projected Non-Instructional Supply Carryover	061000	n/a	1,500,000
General Supplies	061000	n/a	5,870,029
Lamps & Light Bulbs	061100	n/a	8,000
Custodial Support	061400	n/a	41,000
Graduation Supplies	061700	n/a	16,500
Inventory Write-Off	061800	n/a	1,040
Utilities - Natural Gas	062100	n/a	1,517,847
Utilities - Electricity	062200	n/a	3,605,687
Motor Vehicle Fuels	062600	n/a	866,000
Curriculum Resources & Textbooks	064200	n/a	3,722,589
Library Books/Periodicals	064300	n/a	109,735
Book Binding	064400	n/a	10,000
Electronic Media	065000	n/a	1,932,493
Other Supplies	069000	n/a	69,000
Uniforms	069100	n/a	19,000
<b>Total Supplies &amp; Materials</b>			<b>23,788,920</b>
<b>Capital Outlay</b>			
Equipment Greater than \$5,000 per item	073000	n/a	1,050,100
Furniture	073300	n/a	-
Technology Equipment	073400	n/a	26,900
Equipment Less than \$5,000 per item	073500	n/a	3,466,861
<b>Total Capital Outlay</b>			<b>4,543,861</b>
<b>Other Expenditures &amp; Reserves</b>			
<b>Other Expenditures</b>			
Dues and Fees	081000	n/a	124,982
School Rental Incentives	084100	n/a	450,000
Field Trips	085100	n/a	86,514
Internal Technology Services	085300	n/a	-
User Charges	086000	n/a	(27,493)
Indirect Charges	086900	n/a	(255)
<b>Total Other Expenditures</b>			<b>633,748</b>
<b>Reserves</b>			
Unassigned	084000	n/a	41,534,077
Unassigned - Unanticipated	084000	n/a	150,000
Assigned - Fund Balance	084000	n/a	14,968,249
Assigned - Time Sheet System	084000	n/a	-
Assigned - Retirement Incentives	084000	n/a	4,500,000
Assigned - AMP implementation	084000	n/a	1,800,000
Reserve for Encumbrance	084000	n/a	5,000,000
Restricted - TABOR	084000	n/a	7,187,602
Restricted - Multi-Year Obligations	084000	n/a	270,500
<b>Total Reserves</b>			<b>75,410,428</b>
<b>Total Other Expenditures &amp; Reserves</b>			<b>76,044,176</b>
<b>Total General Fund Expenditures by Object</b>			<b>\$ 407,828,843</b>





**GENERAL FUND**

**EXPENDITURE DETAIL**

**OF**

**INDIVIDUAL PROGRAMS**

## **INTRODUCTION PAGE**

### **Division and Division Head**

Identifies the division and name of the division head responsible for oversight of the expenditure accounts (except for regular salary and benefit accounts) within a program.

### **Program Budget Manager**

Identifies the administrator with primary responsibility within the division for the expenditure accounts (except for regular salary and benefit accounts) for a particular program.

### **Regular Salary and Benefit Accounts**

The Budget and Planning Department, within the Business Services Division is responsible for budgeting all regular salary and benefit accounts in the general fund (excluding preschool). The managers of the other funds are responsible for the regular salary and benefits budget of their respective funds.

Compensation packages were approved by the Board of Education at on May 23, 2023. These compensation approvals account for the salary and benefit increases on the detail pages of the FY23/24 adopted budget. One final factor, employee insurance benefit budgets will not see an increase in premiums for FY23/24.

### **Employee Full-Time Equivalency (FTE)**

The Budget and Planning Department is responsible for managing the control and accuracy of the District's FTE count. Changes to the District's FTE count may occur after the budget is adopted with Board of Education approval. The Budget and Planning Department works with the department requesting additional FTE and presents the request to the Board of Education for approval.

Program: General Elementary Education  
Program Budget Manager: Michael W. Gaal  
Division: Superintendent  
Division Head: Michael W. Gaal

Program No.: 00100  
Date: July 1, 2023

### Program Description:

Included in this program are the expenditures incurred in planned learning activities and experiences that are provided for students in elementary school (students from kindergarten through grade 5). Non-salary and non-benefit accounts represent funds allocated to principals based on the student count for each school. The Human Resources Department determines the number of FTE for teacher and para-professional salaries and benefits, and the Budget and Planning Department projects the regular salary and benefits based on the FTE.

### Explanation for Use of Funds and Significant Changes:

- Staffing requirements are determined by formulas based on projected pupil enrollments for each school. The staffing section of this budget document provides details of the staffing formulas used for each level.
- Unused budget for all accounts except for salaries and benefits carries forward into next year. The amounts budgeted represent only current year allocations. Carry forward amounts for all three levels (elementary, middle school and high school) are budgeted in program 00900 (Other General Education program).
- Non-salary and benefit accounts represent budget allocations made by each school's principal and change from year to year.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHER	22,814,259	26,760,804	27,788,280	4,269,421	32,057,701
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	874,267	1,011,732	2,295,539	24,999	2,320,538
012020	TEMP. EMPLOYEES	TEACHER	24,733	-	-	-	-
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	-	-	-	-	-
013040	OT SALARIES - PARAPROS	PARAPROFESSIONALS	-	1,956	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	519	-	-	-	-
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	630	9,158	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	8,354,485	8,286,719	9,418,668	946,478	10,365,146
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	279,190	339,179	772,853	13,194	786,047
028020	STATE ON BEHALF PAYMENT		-	676,826	-	-	-
028040	STATE ON BEHALF PAYMENT		-	42,616	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	-	-	-
043000	REPAIRS & MAINTENANCE		-	50	-	-	-
043100	COPIER MAINTENANCE		81,804	103,320	77,327	-	77,327
050000	OTHER PURCHASED SERVICES		161,171	5,398	-	-	-
051300	CONTRACTED TRANSPORTATION		-	1,654	2,288	-	2,288
055000	PRINTING		206,628	203,806	201,870	-	201,870
058000	TRAVEL & REGISTRATION		-	1,946	-	-	-
059400	SERV PURC WITH CHARTER SCHOOLS		-	95,507	-	-	-
061000	INSTRUCTIONAL SUPPLIES		328,466	330,413	331,163	-	331,163
064100	SPECIAL PURCHASES		365	3,450	-	-	-
064200	TEXTBOOKS		163,893	150,008	101,842	-	101,842
064300	LIBRARY BOOKS/MEDIA		35,613	68,827	59,484	-	59,484
065000	ELECTRONIC MEDIA		197,921	45,571	65,974	-	65,974
073400	TECHNOLOGY EQUIPMENT		-	9,807	16,000	-	16,000
073500	NON-CAPITAL EQUIPMENT		169,302	93,021	61,544	-	61,544
085100	INTERNAL TRANSPORTATION		-	22,563	16,200	-	16,200
085200	INTERNAL WORK ORDERS		3,953	6,752	-	-	-
<b>Total Expenditures</b>			<b>33,697,199</b>	<b>38,271,080</b>	<b>41,209,032</b>	<b>5,254,092</b>	<b>46,463,124</b>

### Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	50.58	47.81	51.62	11.00	62.62
TEACHERS	570.30	550.65	518.15	25.65	543.80
<b>FTE Totals</b>	<b>620.88</b>	<b>598.46</b>	<b>569.77</b>	<b>36.65</b>	<b>606.42</b>

Program: General Middle School Education  
Program Budget Manager: Michael W. Gaal  
Division: Superintendent  
Division Head: Michael W. Gaal

Program No.: 00200  
Date: July 1, 2023

**Program Description:**

Included in this program are the expenditures incurred in planned learning activities and experiences that are provided for students in middle school (students from grade 6 through grade 8). Non-salary and non-benefit accounts represent funds allocated to principals based on the student count for each school. The Human Resource Department determines the number of FTE for teacher and para-professional salaries and the Budget and Planning Department projects the regular salary and benefits based on the FTE.

**Explanation for Use of Funds and Significant Changes:**

- Staffing requirements are determined by formulas based on projected pupil enrollments for each school. The staffing section of this budget document provides details of the staffing formulas used for each level.
- Unused budget for all accounts except for salaries and benefits carries forward into the next year. The amounts budgeted represent only current year allocations. Carry forward amounts for all three levels (elementary, middle school and high school) are budgeted in program 00900 (Other General Education program).
- Non-salary and benefit accounts represent budget allocations made by each school's principal and change from year to year.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHER	10,128,084	12,100,468	11,950,675	1,384,570	13,335,245
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	88,052	105,301	314,405	52,875	367,280
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	-	167	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	3,836,228	3,781,749	3,990,656	352,162	4,342,818
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	-	33,515	102,794	13,220	116,014
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	-	-	-
043000	REPAIRS		1,573	498	8,000	-	8,000
043100	COPIER MAINTENANCE		22,793	44,569	54,611	-	54,611
050000	OTHER PURCHASED SERVICES		-	3,660	-	-	-
051300	CONTRACTED TRANSPORTATION		-	-	1,950	-	1,950
055000	PRINTING		8,467	18,989	20,000	-	20,000
058000	TRAVEL & REGISTRATION		-	150	-	-	-
061000	INSTRUCTIONAL SUPPLIES		72,586	130,297	167,364	(6,600)	160,764
064200	TEXTBOOKS		14,282	15,085	9,296	-	9,296
064300	LIBRARY BOOKS/MEDIA		24,655	25,103	18,960	-	18,960
065000	ELECTRONIC MEDIA		65,837	14,110	23,700	-	23,700
073400	TECHNOLOGY EQUIPMENT		-	-	1,000	-	1,000
073500	NON-CAPITAL EQUIPMENT		125,350	62,065	12,000	-	12,000
081000	DUES		385	385	-	-	-
085100	INTERNAL TRANSPORTATION		2,805	15,748	6,500	-	6,500
085200	INTERNAL WORK ORDERS		2,056	12,436	-	-	-
<b>Total Expenditures</b>			<b>14,393,154</b>	<b>16,364,296</b>	<b>16,681,911</b>	<b>1,796,227</b>	<b>18,478,138</b>

**Staff FTE:**

EDUCATION SUPPORT PROFESSIONALS	7.88	6.88	6.88	1.00	7.88
TEACHERS	249.20	238.10	223.20	2.90	226.10
<b>FTE Totals</b>	<b>257.08</b>	<b>244.98</b>	<b>230.08</b>	<b>3.90</b>	<b>233.98</b>

Program:	Intramural Activities	Program No.	002IA
Program Budget Manager:	Christopher Noll		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2023
Division Head:	Tamara Acevedo		

### Program Description:

Funds are allocated to provide a comprehensive, multi-activity intramural program based on the interests and developmental needs of students at the middle level. These free or low-cost programs support District 11's school philosophy that promotes participation and exploration for all middle school students in various activities. This program provides the opportunity for approximately 5,700 middle school students across the district to participate in over 100 activity offerings held approximately four days of most weeks in the school year.

### Explanation for Use of Funds and Significant Changes:

- This budget provides financial support for staff serving as activity sponsors for the intramural program. Monies are also spent for necessary equipment, supplies, and materials unique to these activities.
- The supplemental pay line item covers the payment of a stipend to an intramural coordinator for each middle school and stipends paid to individuals who have oversight of a particular intramural activity at the middle school.
- The general instructional supplies budget is an allotment per school based on projected student enrollment. Non-capital equipment dollars are divided equally and disbursed to each building. Pupil transportation dollars provide extra activity buses needed to support student involvement in before school and after school programs.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
015020	SUPPLEMENTAL PAY	TEACHER	11,707	37,253	44,724	-	44,724
020020	EMPLOYEE BENEFITS	TEACHER	2,496	8,001	10,219	-	10,219
039000	PROFESSIONAL/CONSULTANT SERVICES		-	2,063	5,292	-	5,292
051300	CONTRACTED TRANSPORTATION		-	-	10,000	-	10,000
061000	GENERAL INSTRUCTIONAL SUPPLIES		2,053	6,625	12,480	-	12,480
073500	NON-CAPITAL EQUIPMENT		3,107	6,310	4,050	-	4,050
085100	INTERNAL TRANSPORTATION		1,941	8,825	-	-	-
<b>Total Expenditures</b>			<b>21,304</b>	<b>69,078</b>	<b>86,765</b>	<b>-</b>	<b>86,765</b>

Program: General High School Education  
Program Budget Manager: Michael W. Gaal  
Division: Superintendent  
Division Head: Michael W. Gaal

Program No.: 00300

Date: July 1, 2023

### Program Description:

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

### Explanation for Use of Funds and Significant Changes:

- Staffing requirements are determined by formulas based on projected pupil enrollments for each school. The staffing section of this budget document provides details of the staffing formulas used for each level. A new recurring budget modification was approved to add a teacher to each high school for tutoring support.
- Unused budget for all accounts except for salaries and benefits carries forward into the next year. The amounts budgeted represent only current year allocations. Carry forward amounts for all three levels (elementary, middle school, and high school) are budgeted in program 00900 (Other General Education program).
- Non-salary and benefit accounts represent budget allocations made by each school's principal and change from year to year.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHER	1,040,168	1,256,748	1,351,382	(48,300)	1,303,082
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	93,898	104,885	191,425	71,614	263,039
012020	TEMP. EMPLOYEES	TEACHER	938	578	413,583	(413,583)	-
013040	OT SALARIES - PARAPROS	PARAPROFESSIONALS	-	20	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	355,639	23,868	-	-	-
015040	SUPPLEMENTAL PAY	TEACHER	-	218	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	470,730	377,687	-	428,705	428,705
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	28,812	37,478	56,687	26,319	83,006
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	-	-	-
043000	REPAIRS AND MAINTENANCE		1,262	3,240	110	-	110
043100	COPIER MAINTENANCE		13,634	32,156	30,000	-	30,000
043200	TECH EQUIPMENT REPAIR & MAINT		-	-	-	-	-
050000	OTHER PURCHASED SERVICES		109,694	213,842	299,327	(120,000)	179,327
051300	CONTRACTED TRANSPORTATION		75	2,180	2,500	-	2,500
055000	PRINTING		2,988	2,722	3,750	-	3,750
058000	TRAVEL & REGISTRATION		4,425	4,310	20,000	-	20,000
058300	MILEAGE REIMBURSEMENT		-	-	-	-	-
059400	SERVICE PURCHASE		-	6,877	-	-	-
061000	INSTRUCTIONAL SUPPLIES		21,496	41,690	148,451	-	148,451
064200	TEXTBOOKS		45,044	22,089	43,000	-	43,000
064300	LIBRARY BOOKS/MEDIA		10,700	18,354	11,500	-	11,500
065000	ELECTRONIC MEDIA		79,322	123,403	61,715	-	61,715
073400	TECHNOLOGY EQUIPMENT		-	329	-	-	-
073500	NON-CAPITAL EQUIPMENT		186,005	166,237	25,000	-	25,000
081000	DUES		14	1,028	-	-	-
085100	INTERNAL TRANSPORTATION		3,416	12,902	4,500	-	4,500
085200	INTERNAL WORK ORDERS		941	9,296	-	-	-
085700	INTERNAL DIST CLAIM EXP						
<b>Total Expenditures</b>			<b>2,469,201</b>	<b>2,462,137</b>	<b>2,662,930</b>	<b>(55,245)</b>	<b>2,607,685</b>

### Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	5.01	6.00	5.00	-	5.00
TEACHERS	269.30	273.30	256.60	-	256.60
<b>FTE Totals</b>	<b>274.31</b>	<b>279.30</b>	<b>261.60</b>	<b>-</b>	<b>261.60</b>

Program: Montessori Preschool  
Program Budget Manager: Angela Prochnow  
Division: Achievement/Learning/Leadership  
Division Head: Tamara Acevedo

Program No.: 00400  
Date: July 1, 2023

### Program Description:

The Montessori classrooms at the primary level (ages 3-5 years) follow the state guidelines under the Department of Human Services for large preschool programs, which requires a ratio of one adult to 10 children. Each of these classrooms serves up to 20 children as part of the primary Montessori program. The program serves both half-day and full-day students.

### Explanation for Use of Funds and Significant Changes:

- Instructional supplies provide support for classroom functions.
- Paraprofessionals in this program are classroom aides, staffed through allocation from the Human Resources Department.
- Staffing based on allocations by the Human Resources department and adjusted accordingly.

Acct #	Object	Job Class	FY 20-21 Actual	F Y21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHER	55,146	68,912	71,996	6,695	78,691
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	57,974	55,255	55,578	12,476	68,054
015020	SUPPLEMENTAL PAY	TEACHER	390	903	-	-	-
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	-	155	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	14,102	15,246	17,173	1,662	18,835
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	31,033	28,084	23,486	3,715	27,201
055000	PRINTING		-	-	-	-	-
061000	INSTRUCTIONAL SUPPLIES		1,859	4,100	5,000	-	5,000
065000	ELECTRONIC MEDIA		-	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
086900	INDIRECT COSTS		5,861	5,861	5,861	-	5,861
<b>Total Expenditures</b>			<b>166,366</b>	<b>178,515</b>	<b>179,094</b>	<b>24,548</b>	<b>203,642</b>

### Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	2.64	2.64	1.88	-	1.88
TEACHERS	1.10	1.10	1.10	-	1.10
<b>FTE Totals</b>	<b>3.74</b>	<b>3.74</b>	<b>2.98</b>	<b>-</b>	<b>2.98</b>

Program:	Post-Secondary Enrollment Options	Program No.:	00500
Program Budget Manager:	Duane Roberson		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2023
Division Head:	Tamara Acevedo		

**Program Description:**

This budget is used for eligible high school students at the junior and senior grade levels participating in the state mandated Post-Secondary Enrollment Options Program, C.R.S. 22-35-102. Post-Secondary Enrollment Options is a state mandated program that provides access to advanced courses not available at a high school and gives qualified high school students a jump-start on their college degree.

A college options program was added to this program in FY09/10. This program enables students to successfully work toward completing their high school diplomas, while simultaneously beginning work on an associate degree or vocational certificate at Pikes Peak Community College.

**Explanation for Use of Funds and Significant Changes:**

- School districts are required to reimburse participating students' tuition at the in-state rate for up to two courses per semester. The student must successfully complete the course to apply for reimbursement.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
015020	SUPPLEMENTAL PAY	TEACHER	-	-	15,552	20,116	35,668
020020	EMPLOYEE BENEFITS	TEACHER	-	-	3,922	4,596	8,518
050000	OTHER PUR. SERVICES		20,403	24,811	393,466	-	393,466
055000	PRINTING		14	18	-	-	-
056900	TUITION/FEES - OTHER		722,758	743,166	713,702	-	713,702
058000	TRAVEL & REGISTRATION		-	-	5,000	20,000	25,000
061000	INSTRUCTIONAL SUPPLIES		-	-	-	4,938	4,938
064200	TEXTBOOKS/ CURR RES		-	1,547	36,657	-	36,657
<b>Total Expenditures</b>			<b>743,176</b>	<b>769,541</b>	<b>1,168,299</b>	<b>49,650</b>	<b>1,217,949</b>



Program: Gifted and Talented Program No.: 00700

Program Budget Manager: Emily Andrews

Division: Achievement, Learning, and Leadership Date: July 1, 2023

Division Head: Tamara Acevedo

### Program Description:

In addition to supporting district goals and standards in all content areas, the Gifted and Talented (GT) program is committed to nurturing the gifts and talents of students by providing challenging educational options, which allow students to recognize their potential. Services in this program provide direction and assistance in developing a continuum of programs for gifted and talented students (approximately 2,300) K-12 and in delivering services to all students in order to support or improve achievement.

This program provides identification of and programs for gifted students K-12, supports collaborative district-wide enrichment programs, informs parents and teachers of services, provides an annual report of activities and budget, and administers gifted program evaluations.

### Explanation for Use of Funds and Significant Changes:

- The budget supports day to day operations of the GT instructional staff in developing identification, curriculum, instruction, and assessment strategies aimed at students who are highly capable in general intellectual ability, specific academic ability, creative or productive thinking ability, leadership ability, and/or visual and performing arts ability.
- This budget buys textbooks, software, reading curriculum, etc. to support the classrooms.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHER	2,131,095	2,533,451	2,859,522	244,192	3,103,714
012020	TEMP. EMPLOYEES	TEACHER	303	1,660	13,012	-	13,012
015020	SUPPLEMENTAL PAY	TEACHER	-	4,170	2,030	-	2,030
020020	EMPLOYEE BENEFITS	TEACHER	738,239	737,307	915,994	80,969	996,963
039000	PROFESSIONAL/CONSULTANT SERVICES		-	485	9,000	-	9,000
051300	CONTRACTED TRANSPORTATION		-	795	5,000	-	5,000
055000	PRINTING		208	1,505	3,000	-	3,000
058000	TRAVEL & REGISTRATION		1,745	3,898	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		-	26	1,300	-	1,300
061000	INSTRUCTIONAL SUPPLIES		9,861	24,707	16,700	-	16,700
064200	TEXTBOOKS		153	216	3,700	-	3,700
065000	ELECTRONIC MEDIA SUPPLIES		8,406	5,840	870	-	870
081000	DUES		-	-	-	-	-
085100	INTERNAL TRANSPORTATION		-	3,760	-	-	-
<b>Total Expenditures</b>			<b>2,890,009</b>	<b>3,317,818</b>	<b>3,832,128</b>	<b>325,161</b>	<b>4,157,289</b>
<b>Staff FTE:</b>							
	TEACHERS		40.60	40.60	40.60	0.10	40.70
<b>FTE Totals</b>			<b>40.60</b>	<b>40.60</b>	<b>40.60</b>	<b>0.10</b>	<b>40.70</b>

Program: International Baccalaureate  
Program Budget Manager: Tamara Acevedo  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 007IB  
Date: July 1, 2023

### Program Description:

This budget presently supports the International Baccalaureate (IB) program at General William J. Palmer High School, North Middle School, and Midland International Elementary School.

### Explanation for Use of Funds and Significant Changes:

- Purchase of textbooks, curriculum required by the IB organization, and other supplemental resources.
- Program 22410, International Baccalaureate Supervision, was set up at FY05/06 mid-year to record the regular salaries and benefits of the staff coordinating the IB program.
- Funding for temporary teachers is reallocated from Other Purchased Services (050000) as needed each year.
- Membership fees are covered under this budget.
- Testing fees for students are covered in the other purchased services line item.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
012020	TEMP. EMPLOYEES	TEACHER	2,197	5,999	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	487	1,308	-	-	-
050000	OTHER PUR. SERVICES		39,473	56,106	79,119	-	79,119
055000	PRINTING		717	2,771	4,500	-	4,500
061000	GEN. INST. SUPPLIES		2,914	5,801	8,000	-	8,000
064200	TEXTBOOKS		864	4,827	3,011	-	3,011
065000	ELECTRONIC MEDIA SUPPLIES		721	1,508	7,500	-	7,500
081000	DUES		22,489	13,468	22,326	-	22,326
085100	INTERNAL TRANSPORTATION		-	-	-	-	-
<b>Total Expenditures</b>			<b>69,862</b>	<b>91,788</b>	<b>124,456</b>	<b>-</b>	<b>124,456</b>

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

Program No.: 00800  
 Date: July 1, 2023

**Program Description:**

This program is used to identify costs associated with the District's K-12 library, media and information literacy program, including school-based on-line research and reference subscriptions, book binding at schools, and special program literacy books.

**Explanation for Use of Funds and Significant Changes:**

- The electronic media account pays for district-wide licenses for school-based on-line research and reference subscriptions.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	-	-	-
050000	OTHER PUR. SERVICES		36,869	39,112	51,007	-	51,007
064300	LIBRARY/MEDIA SUPPLIES		4,298	4,782	7,871	-	7,871
064400	BOOK BINDING		-	1,044	10,000	-	10,000
065000	ELECTRONIC MEDIA SUPPLIES		57,986	57,965	63,540	-	63,540
<b>Total Expenditures</b>			<b>99,153</b>	<b>102,903</b>	<b>132,418</b>	<b>-</b>	<b>132,418</b>

Program: Other General Education Program Program No.: 00900  
 Program Budget Manager: Various  
 Division: Achievement/Learning/Leadership, Superintendent, and Date: July 1, 2023  
 Personnel Support Services  
 Division Heads: Tamara Acevedo, Michael W. Gaal, and Phoebe Bailey

### Program Description:

Teacher and teacher aide substitutes' salary and benefits for all levels of education in District 11 are included in this program. Also included in this program are the funds projected for instructional materials carryover for levels of education, equalization withholding, and central instructional expenditures that are allocated to schools on a need basis.

### Explanation for Use of Funds and Significant Changes:

- A carryover in instructional supplies is projected from FY18/19. This amount will be adjusted to actual at the mid-year FY19/20.
- A significant decrease to the technology equipment budget (073400) is the result of spending down the non-recurring funding to purchase laptops for all high school teachers and students over the course of five years.
- Instructional supplies vary each year and are based upon projected pupil count.
- In compliance with "Displaced Teacher Events", District 11 will monitor the projected unplaced teachers for FY19/20 in this program. Initial projections are funding for ten teacher positions to be held.
- A recurring reserve of funding for 20 teacher FTE has been established under the control of the Superintendent. These teachers' positions will be subject to strategic placement into schools with the greatest needs.

Acct #	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES TEACHER	58,323	565,878	2,437,448	323,615	2,761,063
011040	REGULAR EMPLOYEES PARAPROFESSIONALS	-	29,048	29,707	8,395	38,102
012020	TEMP. EMPLOYEES TEACHER	1,329,504	3,331,473	3,140,836	(438,863)	2,701,973
012040	TEMP. EMPLOYEES PARAPROFESSIONALS	136,631	565,461	333,559	(76,485)	257,074
015020	SUPPLEMENTAL PAY TEACHER	-	256,537	774,284	(734,837)	39,447
015040	SUPPLEMENTAL PAY PARAPROFESSIONALS	-	8,173	652,013	1,347,987	2,000,000
020020	EMPLOYEE BENEFITS TEACHER	320,108	886,357	1,249,250	(266,008)	983,242
020040	EMPLOYEE BENEFITS PARAPROFESSIONALS	29,995	134,349	196,315	(164,199)	32,116
039000	PROFESSIONAL/CONSULTANT SERVICES	73,000	-	145,000	-	145,000
043000	INSTRUCTIONAL EQUIPMENT MAINT.	-	-	-	-	-
043200	TECH EQUIPMENT REPAIR	-	-	-	-	-
050000	OTHER PURCHASED SERVICES	269,108	319,259	509,387	(41,230)	468,157
051300	CONTRACTED SUPPORT	-	-	-	261,000	261,000
055000	PRINTING	10,894	28,806	28,806	(1,010)	27,796
058000	TRAVEL & REGISTRATION	-	-	615,460	(615,460)	-
058300	MILEAGE REIMBURSEMENT	-	-	1,453,194	(1,453,194)	-
061000	INSTRUCTIONAL SUPPLIES	193,312	515,530	615,460	(175,000)	440,460
061000	INSTRUCTIONAL SUPPLIES Carryover	-	-	-	-	-
064200	TEXTBOOKS	466,334	3,137,633	1,453,194	1,928,189	3,381,383
065000	ELECTRONIC MEDIA	396,504	592,377	756,230	(41,230)	715,000
073400	TECHNOLOGY EQUIPMENT	-	20,000	-	-	-
073500	NON-CAPITAL EQUIPMENT	605,511	2,400,550	2,420,550	-	2,420,550
081000	DUES & MEMBERSHIP FEES	-	-	-	-	-
084000	CONTINGENCY	-	3,500,000	4,500,000	-	4,500,000
085100	INTERNAL TRANSPORTATION	-	-	-	-	-
085300	INTERNAL TECH. EQUIPMENT REPAIRS & MAINT.	736,149	736,150	527,825	-	527,825
<b>Total Expenditures</b>		<b>4,625,373</b>	<b>17,027,581</b>	<b>21,838,518</b>	<b>(138,330)</b>	<b>21,700,188</b>

### Staff FTE:

TEACHERS	11.50	32.70	41.00	(1.00)	40.00
EDUCATION SUPPORT PROFESSIONALS	-	-	1.00	-	1.00
<b>FTE Totals</b>	<b>11.50</b>	<b>32.70</b>	<b>42.00</b>	<b>(1.00)</b>	<b>41.00</b>

Program: Spark Academy  
Program Budget Manager: Julie Johnson  
Division: Achievement, Learning and Leadership  
Division Head: Tamara Acevedo

Program No.: 00901  
Date: July 1, 2023

**Program Description:**

Fully Online School K-8<sup>th</sup> Grade.

**Explanation for Use of Funds and Significant Changes:**

School operations, student supplies, instructional materials

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REG. EMPLOYEES	TEACHER	-	1,144,021	1,630,165	(243,053)	1,387,112
011040	REG. EMPLOYEES	PARAPROFESSIONALS	-	16,318	21,267	1,935	23,202
015020	ADD SALARIES	TEACHER	-	-	4,980	-	4,980
015040	ADD SALARIES	PARAPROFESSIONALS	-	13	1,495	-	1,495
020020	EMPLOYEE BENEFITS	TEACHER	-	321,944	499,101	(57,743)	441,358
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	-	10,746	7,003	(1,262)	5,741
039000	PROFESSIONAL/CONSULTANT SERVICES		11,000	11,000	-	-	-
043100	COPIER MAINTENANCE		-	-	100	-	100
050000	OTHER PUR. SERVICES		-	1,492	1,500	-	1,500
055000	PRINTING		-	-	2,000	-	2,000
061000	GENERAL SUPPLIES		-	19,490	9,710	-	9,710
064200	TEXTBOOKS		11,414	32,198	-	-	-
065000	ELECTRONIC MEDIA		20,263	5,890	5,000	-	5,000
073500	NON-CAPITAL EQUIPMENT		18,813	75,562	10,000	-	10,000
<b>Total Expenditures</b>			<b>61,489</b>	<b>1,638,676</b>	<b>2,192,321</b>	<b>(300,123)</b>	<b>1,892,198</b>
<b>Staff FTE:</b>							
	TEACHERS		-	19.00	28.00	(5.00)	23.00
	EDUCATION SUPPORT PROFESSIONALS		-	0.81	0.88	-	0.88
<b>FTE Totals</b>			<b>-</b>	<b>19.81</b>	<b>28.88</b>	<b>(5.00)</b>	<b>23.88</b>

Program: Achieve On-line School  
Program Budget Manager: John Bailey  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 009AC  
Date: July 1, 2023

#### Program Description:

Achieve On-line curriculum is designed to prepare and equip students to be successful in the 21<sup>st</sup> century. Resources and lessons are aligned to national and Colorado standards for each content area. All courses, lessons, and activities have been aligned with the knowledge, skills, and learned attributes necessary for success in the 21<sup>st</sup> century.

#### Explanation for Use of Funds and Significant Changes:

- This program along with other alternative schools and programs is located at the Roy J. Wasson Academic Campus.
- Staffing is based on allocations by the Human Resources department and adjusted accordingly.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHER	749,214	946,596	988,896	134,281	1,080,877
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	24,025	28,676	30,646	5,103	33,779
013040	OT SALARIES - PARAPROS	PARAPROFESSIONALS	-	401	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	2,577	17,388	-	(17,388)	-
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	-	143	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	290,401	312,401	336,121	56,161	368,562
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	10,407	11,559	12,499	1,958	13,517
043100	COPIER MAINT.		420	487	750	263	750
050000	OTHER PUR. SERVICES		12,163	9,288	13,500	4,212	13,500
051300	CONTRACTED TRANSPORTATION		-	90	-	-	-
053400	INTERNET SERVICES		-	-	-	-	-
058000	TRAVEL & REGISTRATION		286	1,239	1,800	561	1,800
061000	INSTRUCTIONAL SUPPLIES		2,851	9,224	2,500	(6,724)	2,500
065000	ELECTRONIC MEDIA SUPPLIES		149,407	145,083	172,007	(73,076)	72,007
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		1,741	2,278	10,000	7,722	10,000
085100	INTERNAL TRANSPORTATION		-	170	200	30	200
<b>Total Expenditures</b>			<b>1,243,492</b>	<b>1,485,021</b>	<b>1,568,919</b>	<b>113,104</b>	<b>1,597,492</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
	TEACHERS		13.50	13.50	13.50	1.00	14.50
<b>FTE Totals</b>			<b>14.50</b>	<b>14.50</b>	<b>14.50</b>	<b>1.00</b>	<b>15.50</b>

Program: Alternative Programs  
 Program Budget Manager: Scott Mendelsberg  
 Division: Achievement, Learning, and Leadership  
 Division Head: Tamara Acevedo

Program No.: 009AL  
 Date: July 1, 2023

### Program Description:

This budget presently supports two schools: Tesla Educational Opportunity School and the Bijou School; and the compensation for the Career Pathways instructors. These were established in order to assure that all students have an equal opportunity to obtain a high school diploma through providing an environment, schedule, and curriculum to meet the needs of diverse students' populations.

### Explanation for Use of Funds and Significant Changes:

- This program addresses the retrieval of dropouts and is varied to meet the needs of students with diverse learning styles, extraordinary scheduling requirements, employment and economic needs, unusual family responsibilities, and/or a desire to become self-sufficient.
- The programs are unique and individualized for each student and offer both day and night schedule options including short blocks of three weeks. Students can continue on the traditional Carnegie unit approach to graduation or complete necessary learning for general educational development (GED) testing.
- Line items listed support the unique needs of these students, whatever their method of learning.
- Staffing based on allocations by the Human Resources department and adjusted accordingly.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHER	1,696,616	2,046,685	2,181,729	245,835	2,292,520
012020	TEMP. EMPLOYEES	TEACHER	-	115	-	(115)	-
015020	SUPPLEMENTAL PAY	TEACHER	-	121	-	(121)	-
020020	EMPLOYEE BENEFITS	TEACHER	618,433	622,650	717,938	125,913	748,563
043100	COPIER MAINT.		3,610	6,047	5,500	(547)	5,500
050000	OTHER PUR. SERVICES		8,653	5,480	11,500	6,020	11,500
051300	CONTRACTED TRANSPORTATION		-	-	-	-	-
055000	PRINTING		2,747	1,818	3,000	1,182	3,000
058000	TRAVEL & REGISTRATION		-	-	-	-	-
061000	INSTRUCTIONAL SUPPLIES		7,284	10,104	15,474	5,370	15,474
064200	TEXTBOOKS		2,798	3,336	1,000	(2,336)	1,000
064300	LIBRARY BOOKS/MEDIA		2,808	3,195	4,000	805	4,000
065000	ELECTRONIC MEDIA SUPPLIES		1,763	467	1,500	1,033	1,500
073400	TECHNOLOGY EQUIPMENT		-	429	6,500	6,071	6,500
073500	NON-CAPITAL EQUIPMENT		21,655	27,566	2,000	(25,566)	2,000
085100	INTERNAL TRANSPORTATION		-	425	2,714	2,289	2,714
085200	INTERNAL WORK ORDERS		2,325	-	-	-	-
<b>Total Expenditures</b>			<b>2,368,693</b>	<b>2,728,438</b>	<b>2,952,855</b>	<b>365,833</b>	<b>3,094,271</b>
<b>Staff FTE:</b>							
	TEACHERS		36.50	43.50	43.50	(8.00)	35.50
<b>FTE Totals</b>			<b>36.50</b>	<b>43.50</b>	<b>43.50</b>	<b>(8.00)</b>	<b>35.50</b>

Program:	Advancement Via Individual Determination	Program No.:	009AV
Program Budget Manager:	Tamara Acevedo	Date:	July 1, 2023
Division:	Achievement, Learning, and Leadership		
Division Head:	Tamara Acevedo		

**Program Description:**

Advancement Via Individual Determination (AVID) is a strongly research-based intervention program for middle and high school students focusing on accelerated learning with a goal of attendance at a four-year college or university.

**Explanation for Use of Funds and Significant Changes:**

- Staffing is based on allocations by the Human Resources department and adjusted accordingly.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHER	183,494	276,297	235,323	(38,557)	237,740
012020	TEMP. EMPLOYEES	TEACHER	5,165	924	-	(924)	-
015020	SUPPLEMENTAL PAY	TEACHER	-	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	65,451	84,875	89,195	7,372	92,247
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	-	-	-
050000	OTHER PUR. SERVICES		-	-	-	-	-
051300	CONTRACTED TRANSPORTATION		-	-	-	-	-
055000	PRINTING		76	123	25	(98)	25
058000	TRAVEL & REGISTRATION		850	-	500	500	500
061000	INSTRUCTIONAL SUPPLIES		2,388	2,380	2,035	(345)	2,035
064000	TEXTBOOKS		1,008	-	-	-	-
065000	ELECTRONIC MEDIA SUPPLIES		-	180	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	2,780	-	-	-
081000	DUES		9,358	12,297	3,500	(8,797)	3,500
085100	INTERNAL TRANSPORTATION		-	566	-	(566)	-
<b>Total Expenditures</b>			<b>267,790</b>	<b>380,422</b>	<b>330,578</b>	<b>(41,415)</b>	<b>336,047</b>
<b>Staff FTE:</b>							
	TEACHERS		4.40	4.40	3.60	0.00	3.60
<b>FIE Totals</b>			<b>4.40</b>	<b>4.40</b>	<b>3.60</b>	<b>0.00</b>	<b>3.60</b>



Program: Instructional Staff Stipends  
Program Budget Manager: Toni Schone  
Division: Personnel Support  
Division Head: Services Phoebe Bailey

Program No.: 009CA  
Date: July 1, 2023

### Program Description:

One set of stipends in this program is identified in the master agreement as instructional stipends. An instructional stipend is compensation paid over and above salary for work usually performed outside of the normal workday. Some of the identified instruction stipend positions staff may wish to participate in include district chairperson for nurses, school psychologists, counselors and social workers, high school chairpersons for academic disciplines, at middle school and elementary grade level team leaders, or representatives, coordinators of special education technology, music, physical education, etc. Staff members performing the requirements of the position are compensated with funds in this program. The master agreement dictates the stipend amount and requirements.

Other stipends in this program are those identified in the master agreement as clubs and activities stipends. Some of the identified clubs and activities students may wish to participate in include: yearbook, cultural or foreign language clubs, honor guard, student affairs, newspaper, bowling, chess, DECA (Distributive Education Clubs of America), FBLA (Future Business Leaders of America), drill team and various other clubs which may be indigenous to a specific school location. Staff members choosing to sponsor any of these clubs and/or activities are paid a stipend from this program. The master agreement dictates the stipend amount.

### Explanation for Use of Funds and Significant Changes:

- Funds are allocated for those staff members choosing to act in roles providing additional instructional activities such as department chairs, educational media coordinators, work study and head media specialists. Release time may be provided for the staff member performing additional instructional activities.
- Release time may be provided for the staff-sponsor to attend meetings, activities and competitions in the role of sponsor and/or adult chaperon.
- Mileage reimbursement is provided for those who must travel between activities in personal vehicles.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
012020	TEMP. EMPLOYEES	TEACHER	-	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	1,356,052	1,511,915	1,525,447	13,532	1,525,447
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	286	592	27,912	27,320	27,912
020020	EMPLOYEE BENEFITS	TEACHER	289,694	300,801	348,572	47,771	348,572
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	61	113	6,379	6,266	6,379
058300	MILEAGE REIMBURSEMENT		-	-	2,325	2,325	2,325
<b>Total Expenditures</b>			<b>1,646,093</b>	<b>1,813,422</b>	<b>1,910,635</b>	<b>97,213</b>	<b>1,910,635</b>

Program: Detention Center Program  
Program Budget Manager: Jamie Montoya-DeSmidt  
Division: Superintendent  
Division Head: Michael W. Gaal

Program No.: 009DC  
Date: July 1, 2023

**Program Description:**

The Detention Center program provides education services for youth that are detained in the Spring Creek Detention Center. State law requires educational services be provided to children held in detention centers and that the cost of those services be shared by all of the school districts in each center's catchment area. A total of twenty-one school districts currently fall into the detention center's catchment area and currently reimburse Harrison School District 2 proportionately for the operation of the center.

**Explanation for Use of Funds and Significant Changes:**

- As of 2014-2015, the District is no longer responsible for this program's operations.
- Budget has been created to reimburse the current school district responsible for operation of a detention center for the education of District 11 students incarcerated in the facility beginning in FY14/15.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
059200	SERVICES PURCHASED FROM OTHER DISTRICTS		15,103	98,828	131,000	32,172	131,000
Total Expenditures			15,103	98,828	131,000	32,172	131,000

Program: Digital School  
Program Budget Manager: John Bailey  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo



Program No.: 009DS  
Date: July 1, 2023

### Program Description:

This program creates an opportunity for students to reconnect with a traditional school and receive computer-based instruction as they work to earn a diploma in a neutral environment. Students have the opportunity to recover credit and may re-enter school at any time of the year.

### Explanation for Use of Funds and Significant Changes:

- This program funds staff and supplies for the District's digital school, which is housed at the Roy J. Wasson Academic Campus.
- Staffing is based on allocations by the Human Resources department and adjusted accordingly.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHER	281,066	341,743	346,432	36,905	378,648
013040	OT SALARIES - PARAPROS	TEACHER	-	561	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	20,869	24,500	34,858	10,358	34,858
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	1,735	1,170	2,000	830	2,000
020020	EMPLOYEE BENEFITS	TEACHER	95,209	93,490	97,198	11,383	104,873
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	374	360	630	270	630
043100	COPIER MAINTENANCE		163	190	750	560	750
050000	OTHER PURCHASED SERVICES		-	-	500	500	500
061000	INSTRUCTIONAL SUPPLIES		222	628	1,000	372	1,000
065000	ELECTRONIC MEDIA		36,343	35,840	32,000	(3,840)	32,000
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		4,467	-	706	706	706
<b>Total Expenditures</b>			<b>440,449</b>	<b>498,482</b> 	<b>516,074</b>	<b>58,044</b>	<b>555,965</b>
<b>Staff FTE:</b>							
	TEACHERS		5.50	6.50	6.50	(1.00)	5.50
<b>FTE Totals</b>			<b>5.50</b>	<b>6.50</b> 	<b>6.50</b>	<b>(1.00)</b>	<b>5.50</b>

Program: Odyssey Early College and Career Options  
Program Budget Manager: Sean Norman  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 009EC  
Date: July 1, 2023

### Program Description:

This program began in school year 2013-2014. Students enrolled in Odyssey Early College and Career Options (Odyssey ECCO) have the opportunity to earn an Associates of Arts degree consisting of 60 hours of college credit that may be applied towards a bachelor's degree. Students develop a four-year individual career and academic plan (ICAP) to determine the college level coursework needed to support the student's academic and career goals.

### Explanation for Use of Funds and Significant Changes:

- Technology equipment – purchases are for student laptops and other devices. This budget may increase or decrease based on need.
- Subjects supported are the early college high school curriculum and the Career Pathways program. Teachers must have a Master's Degree in the areas they teach.
- Electronic media could include software support, and additional technology to support students or staff.
- Non-capital equipment and technology equipment support the mission of this unique school.
- Salaries and benefits are adjusted to the human resource staffing allocations.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHER	485,492	628,421	811,418	263,515	891,936
015020	SUPPLEMENTAL PAY	TEACHER	6,500	1,000	-	(1,000)	-
020020	EMPLOYEE BENEFITS	TEACHER	164,405	188,260	285,630	117,071	305,331
039000	PROFESSIONAL/CONSULTANT SERVICES		111,352	115,820	130,000	14,180	130,000
043100	COPIER MAINTENANCE		76	-	25	25	25
050000	OTHER PURCHASED SERVICES		30	-	25	25	25
051300	CONTRACTED TRANSPORTATION		-	-	-	-	-
055000	PRINTING		79	8	25	18	25
058000	TRAVEL & REGISTRATION		665	149	-	(149)	-
061000	INSTRUCTIONAL SUPPLIES		993	1,114	1,025	(89)	1,025
064200	TEXTBOOKS		89,817	62,616	80,000	17,384	80,000
065000	ELECTRONIC MEDIA		2,865	417	10,000	9,583	10,000
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		18,349	11,046	16,323	5,277	16,323
<b>Total Expenditures</b>			<b>880,623</b>	<b>1,008,851</b>	<b>1,334,471</b>	<b>425,839</b>	<b>1,434,690</b>
<b>Staff FTE:</b>							
	TEACHERS		12.00	10.00	10.00	2.00	12.00
<b>FTE Totals</b>			<b>12.00</b>	<b>10.00</b>	<b>10.00</b>	<b>2.00</b>	<b>12.00</b>

Program: ESL/Global Education  
Program Budget Manager: Nicole Giardin  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 009ES  
Date: July 1, 2023

#### Program Description:

Services in this program provide the means to close the achievement gap between English Language Learners (ELL) and native English-speaking students and meet the compliance issues that all ELLs overcome the language barrier with meaningful access to the full curriculum.

#### Explanation for Use of Funds and Significant Changes:

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

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHER	2,081,317	2,354,610	2,316,761	1,500,485	3,855,095
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	398,559	438,591	715,560	490,673	929,264
012020	TEMP. EMPLOYEES	TEACHER	-	-	1,000	1,000	1,000
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	25	-	-	-	-
013040	TEMP. EMPLOYEES	PARAPROFESSIONALS	245	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	1,653	819	3,500	2,681	3,500
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	90	1,266	-	(1,266)	-
020020	EMPLOYEE BENEFITS	TEACHER	763,464	719,893	741,459	519,856	1,239,749
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	172,346	187,957	267,601	127,975	315,932
050000	OTHER PURCHASED SERVICES		-	-	2,000	2,000	2,000
051300	CONTRACTED TRANSPORTATION		-	-	-	-	-
055000	PRINTING		84	160	2,000	1,840	2,000
058000	TRAVEL & REGISTRATION		-	-	-	-	-
058300	MILEAGE REIMBURSEMENT		89	1,388	2,511	1,123	2,511
061000	GENERAL SUPPLIES		1,094	3,684	3,910	226	3,910
064200	TEXTBOOKS		61,328	83,327	50,000	(33,327)	50,000
<b>Total Expenditures</b>			<b>3,480,295</b>	<b>3,791,695</b>	<b>4,106,302</b>	<b>2,613,266</b>	<b>6,404,961</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		21.48	21.48	21.48	7.52	29.00
	TEACHERS		39.95	40.00	40.00	11.50	51.50
<b>FIE Totals</b>			<b>61.43</b>	<b>61.48</b>	<b>61.48</b>	<b>19.02</b>	<b>80.50</b>

Program: Expelled Students  
Program Budget Manager: Jamie Montoya-DeSmidt  
Division: Superintendent  
Division Head: Michael W. Gaal

Program No.: 009EX  
Date: July 1, 2023

**Program Description:**

This program was created in FY02/03 to provide a final alternative for students expelled from regular classroom participation. As part of the program, teachers are provided to work with the students in their homes during the expulsion period and a library technician to handle any necessary computer access.

**Explanation for Use of Funds and Significant Changes:**

- Line items in this program support teachers in fulfilling their roles in providing support to expelled students.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHER	151,902	155,790	192,995	(79,768)	76,022
012020	TEMP. EMPLOYEES	TEACHER	19,002	23,526	22,982	(544)	22,982
015020	SUPPLEMENTAL PAY	TEACHER	20,217	25,688	48,683	22,995	48,683
020020	EMPLOYEE BENEFITS	TEACHER	56,187	53,961	76,340	(14,670)	39,291
050000	OTHER PURCHASED SERVICES		1,311	6,522	1,000	(5,522)	1,000
055000	PRINTING		-	-	720	720	720
058000	TRAVEL & REGISTRATION		-	51	-	-	-
058300	MILEAGE REIMBURSEMENT		-	108	300	192	300
061000	GEN. INST. SUPPLIES		1,327	2,979	2,000	(979)	2,000
065000	ELECTRONIC MEDIA SUPPLIES		8,800	10,368	9,000	(1,368)	9,000
073500	NON-CAPITAL EQUIPMENT		-	643	400	(243)	400
<b>Total Expenditures</b>			<b>258,746</b>	<b>279,635</b>	<b>354,420</b>	<b>(79,186)</b>	<b>200,398</b>
<b>Staff FTE:</b>							
	TEACHERS		3.00	3.00	3.00	(2.00)	1.00
<b>FTE Totals</b>			<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>(2.00)</b>	<b>1.00</b>

Program: MESA  
 Program Budget Manager: Paul Bunge  
 Division: Achievement, Learning, and Leadership  
 Division Head: Tamara Acevedo

Program No. 009ME  
 Date: July 1, 2023

### Program Description:

Math, Engineering and Science Achievement (MESA) is a statewide program that District 11 offers starting in the seventh grade. The program encourages minority students to pursue a curriculum that would prepare them for college admission and success. MESA maximizes the use of existing resources both in school and community.

### Explanation for Use of Funds and Significant Changes:

- This statewide program is in all four high schools and five middle schools.
- This budget provides for release time for staff training designed to meet the needs of diverse learners. This directly supports the business plan as it relates to mixed-ability classrooms.
- This budget supports a stipend for each building involved in the MESA program for a staff member to serve as an advisor for students. Advisors will provide curricular counseling, college and career counseling, and academic tutoring. Advisors will accompany students on field trips, recognize students with academic awards, seek out scholarships, and provide summer enrichments and training opportunities.
- This budget supports expenses for educational support materials.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
015020	SUPPLEMENTAL PAY	TEACHER	-	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	-	-	-	-	-
058000	TRAVEL & REGISTRATION		-	-	-	-	-
061000	GENERAL SUPPLIES		4,384	1,105	500	(605)	500
<b>Total Expenditures</b>			<b>4,384</b>	<b>1,105</b>	<b>500</b>	<b>(605)</b>	<b>500</b>

Program: Student Conferences and Activities  
Program Budget Manager: Tamara Acevedo  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 009SC  
Date: July 1, 2023

### Program Description:

The Student Conferences and Activities program provides financial support for District 11 student attendance at conferences, workshops, and other student functions.

### Explanation for Use of Funds and Significant Changes:

- These funds provide our students opportunities to attend state, regional and national conferences, competitions and workshops; provide transportation for students to conferences and competitions; and provide release time for teachers chaperoning student activities. Numerous students in the district have been recognized for their expertise in state, regional, and national competitions such as National History Day, forensic competitions, Washington Close-up, national fine arts awards, state music competition, Bridge Building, National Science Fair, etc.
- This budget supports equity for students to participate in state, regional, and national academic competitions.
- This budget provides opportunities for students to demonstrate their academic achievement and talents.
- This budget supports registration fees and expenses for students as they compete in co-curricular activities.
- These funds provide plaques, ribbons, certificates, etc., to recognize our high performing students.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21- 22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
012020	TEMP. EMPLOYEES	TEACHER	-	-	3,750	3,525	3,525
015020	SUPPLEMENTAL PAY	TEACHER	-	-	2,970	2,792	2,792
020020	EMPLOYEE BENEFITS	TEACHER	-	-	1,539	1,447	1,447
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	625	588	588
050000	OTHER PUR. SERVICES		-	-	-	-	-
051300	CONTRACTED TRANSPORTATION		-	-	5,500	5,170	5,170
058000	TRAVEL & REGISTRATION		385	5,911	45,000	36,389	42,300
058300	MILEAGE REIMBURSEMENT		-	42	2,645	2,445	2,487
061000	GENERAL SUPPLIES		-	1,414	6,250	4,461	5,875
085100	INTERNAL TRANSPORTATION		-	988	-	(988)	-
<b>Total Expenditures</b>			<b>385</b>	<b>8,355</b>	<b>68,279</b>	<b>55,829</b>	<b>64,184</b>



Program:	Summer Enrichment	Program No.	009SL
Program Budget Manager:	Darian Founds	Date:	July 1, 2023
Division:	Achievement, Learning, and Leadership		
Division Head:	Tamara Acevedo		

### Program Description:

The summer enrichment series (SES) offers all students in grades K-8 the opportunity to engage in creative and innovative classes that ignite curiosity and the love of learning. Types of classes include; arts integration, dance, music, theater, visual arts, girls Gateway to Technology, culinary arts, urban gardening, video production, computer programming, forensics, biology, guitar, flight simulators, detectives (6-8), robotics, sign language, medical Gateway to Technology, business marketing, and more.

Students experience classes that approach learning about academic content and concepts through real world scenarios which peak students' interest in learning. Students select fun, challenging, and relevant courses in which they can grow or even "show off" their knowledge, skills, and talents.

Summer enrichment is a three week, half day instructional series. Students can choose to participate in one, two, or in all three weeks of the program. We meet all students' needs by providing free transportation, two free meals, and by having a D11 health technician present on every campus to address health concerns.

### Explanation for Use of Funds and Significant Changes:

- Printing: banners, flyers, and posters are printed to support advertisement. Classroom materials including composition books, science notebooks, and regular classroom copies, IT directions for gaming and programs, and hard copy needs for the school staff. Registration forms including Spanish versions are provided as well as teacher, student, and parent surveys at the end of each week at each location. Mailing charges are also recorded here.
- Meals: breakfast and lunch are provided.
- Transportation for all students K-5 in their assigned cluster and for students 6-8 anywhere in the District to the SES school site. Transportation is also available for students with individual education plans or 504 statuses.
- Supplies and materials are provided to each school site as necessary.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
050000	OTHER PUR. SERVICES		-	374	20,000	18,426	18,800
051900	STUDENT TRANSPORTATION		-	-	40,000	-	-
055000	PRINTING		-	-	4,000	3,760	3,760
061000	GENERAL INSTRUCTIONAL SUPPLIES		-	-	20,000	18,800	18,800
085100	INTERNAL TRANSPORTATION		-	-	40,000	37,600	37,600
<b>Total Expenditures</b>			<b>-</b>	<b>374</b>	<b>124,000</b>	<b>78,586</b>	<b>78,960</b>

Program: Summer High School  
 Program Budget Manager: Jason Miller  
 Division: Achievement, Learning, and Leadership  
 Division Head: Tamara Acevedo

Program No. 009SS  
 Date: July 1, 2023

**Program Description:**

Summer school provides a comprehensive summer program for high school students. This is a credit program for high school students. This program is self-supporting through fees charged for classes.

**Explanation for Use of Funds and Significant Changes:**

- The summer school programs are all self-supporting. Before a program is approved, the director must provide documentation that income from tuition will meet necessary expenses. All salaries, benefits, and supplies and materials are included in the proposals that are approved. Costs for summer school supervision are captured in program 22420.
- Salaries are paid to teachers on an hourly rate for classes taught. There is no permanent FTE associated with summer school. The Tesla principal is in charge of the summer school “for credit” program.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
012020	TEMP. EMPLOYEES	TEACHER	-	-	1,370	1,370	1,370
015020	SUPPLEMENTAL PAY	TEACHER	-	-	14,121	14,121	14,121
020020	EMPLOYEE BENEFITS	TEACHER	-	-	3,539	3,539	3,539
055000	PRINTING		-	-	500	500	500
061000	GENERAL SUPPLIES		375	54	1,400	1,346	1,400
<b>Total Expenditures</b>			<b>375</b>	<b>54</b>	<b>20,930</b>	<b>20,876</b>	<b>20,930</b>

Program: Tutoring Program  
Program Budget Manager: Tamara Acevedo  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No. 009TP  
Date: July 1, 2023

### Program Description:

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

### Explanation for Use of Funds and Significant Changes:

- The funds in this program are utilized to provide tutoring for students who have deficit skills in reading, writing and mathematics.
- The funds in this program provide small group instruction and opportunities for intense skill development as an intervention to reading and writing deficits.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
012020	TEMP. EMPLOYEES	TEACHER	477,904	478,368	584,029	105,661	584,029
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	12,020	8,413	-	(8,413)	-
013040	OVERTIME	PARAPROFESSIONALS	430	146	-	(146)	-
015020	SUPPLEMENTAL PAY	TEACHER	123,663	146,891	210,749	63,858	210,749
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	16,862	15,582	-	(15,582)	-
020020	EMPLOYEE BENEFITS	TEACHER	132,748	130,063	181,670	51,607	181,670
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	6,446	4,995	-	(4,995)	-
050000	OTHER PURCHASED SERVICES		-	-	-	-	-
061000	GENERAL SUPPLIES		67	2,901	1,000	(1,901)	1,000
064200	TEXTBOOKS		6,064	-	-	-	-
073500	EQUIPMENT		-	152	-	-	-
085100	INTERNAL TRANSPORTATION		125	7,349	-	(7,349)	-
<b>Total Expenditures</b>			<b>776,329</b>	<b>794,860</b>	<b>977,448</b>	<b>182,740</b>	<b>977,448</b>

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

Program No.: 009TR  
Date: July 1, 2023

**Program Description:**

This account is used to record transactions related to retirement incentives, and other post-employment benefits for qualifying teachers and other staff (nurses, counselors, social workers, school psychologists, etc.) within the teachers' association negotiated master agreement.

**Explanation for Use of Funds and Significant Changes:**

- In accordance with the Colorado Springs Education Association (CSEA) master agreement, the 40 most senior teachers who retire at the end of the current school year are eligible for a severance payment based on 75 percent of the individual's accumulated sick leave paid at their current year per diem rate. In addition, those individuals are eligible to continue on the district's health insurance plan with the district continuing its 75 percent contribution toward the cost of the health insurance. The health insurance benefit is only available to each individual for 24 months after retirement. During a given fiscal year, the cap may be extended to more teachers than provided for in the master agreement if CSEA agrees to fund the additional expenditures related to increasing the number of retirees.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
016020	POST-EMPLOYMENT	TEACHER	924,188	977,282	637,310	(339,972)	637,310
020020	EMPLOYEE BENEFITS	TEACHER	389,319	435,201	311,804	(123,397)	311,804
084000	CONTINGENCY		-	-	2,500,000	2,500,000	2,500,000
<b>Total Expenditures</b>			<b>1,313,507</b>	<b>1,412,483</b>	<b>3,449,114</b>	<b>(463,369)</b>	<b>3,449,114</b>

Program: Career and Technical Education  
Program Budget Manager: Duane Roberson  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 009VE  
Date: July 1, 2023

### Program Description:

This budget is used for students in state approved vocational programs operating in middle, senior high and alternative schools. The expenditures made through this budget are eligible for state reimbursement under the Colorado Vocational Act at a rate of approximately 30 percent. The reimbursed amount is displayed in the annual budget as vocational revenue.

### Explanation for Use of Funds and Significant Changes:

This program pays for Career and Technical Education (CTE) linkages through:

- Additional work performed by CTE instructors to adhere to CTE policies and mandates.
- Contract costs for student slots in career pathways programs at local community colleges are funded through this budget.
- Program supplies, tools, and related materials, which are used for instruction in the various vocational areas, are purchased with these funds.
- Instructional equipment, including computers, is purchased for the various program areas. Purchase priority is given to the replacement of current equipment and tools, which have exhausted their utility and are no longer maintainable.
- District 11 vocational education programs in which these funds are expended are the following: Alternative Cooperative Education (ACE), automotive technology, business education, Project Lead the Way (PLTW), marketing, gateway to technology, audio visual, family and consumer science, and CTE programs located at the Roy J. Wasson Academic Campus.
- This program also pays for membership with Pikes Peak Business and Education Alliance (PPBEA), which provides access to a regional network of employers who have posted opportunities for students and teachers to engage in industry exploration.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
012020	TEMP. EMPLOYEES	TEACHER	125	13,578	-	(13,578)	-
015020	SUPPLEMENTAL PAY	TEACHER	22,668	13,700	57,835	44,365	58,065
020020	EMPLOYEE BENEFITS	TEACHER	4,857	5,446	13,216	7,822	13,268
043000	EQUIPMENT MAINTENANCE		2,135	1,610	5,000	3,390	5,000
043100	COPIER MAINTENANCE		4	-	25	25	25
050000	OTHER PUR. SERVICES		2,666	11,102	43,750	73,648	84,750
051300	CONTRACTED TRANSPORTATION		-	980	17,700	16,720	17,700
055000	PRINTING		16	1	25	24	25
056900	TUITION/FEES - OTHER		224,491	212,028	318,045	116,972	329,000
058000	TRAVEL & REGISTRATION		5,892	137,654	95,515	22,861	160,515
061000	GENERAL SUPPLIES		50,217	26,483	163,399	136,804	163,287
064200	TEXTBOOKS		5,343	7,078	120,000	(7,078)	-
065000	ELECTRONIC MEDIA		35,502	4,512	-	(4,512)	-
073000	CAPITAL EQUIPMENT		-	-	10,000	10,000	10,000
073400	TECHNOLOGY EQUIPMENT		-	15,000	-	(15,000)	-
073500	NON-CAPITAL EQUIPMENT		250,831	337,059	119,000	(218,059)	119,000
081000	DUES		32,845	32,274	1,000	(31,274)	1,000
085100	INTERNAL TRANSPORTATION		995	8,739	-	(8,739)	-
085200	INTERNAL WORK ORDERS		1,400	1,917	-	(1,917)	-
<b>Total Expenditures</b>			<b>639,988</b>	<b>829,161</b>	<b>964,510</b>	<b>132,474</b>	<b>961,635</b>

Program: Visual Art  
Program Budget Manager: Laurilea McDaniel  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 02000  
Date: July 1, 2023

**Program Description:**

Art is comprised of the organized body of subject matter or related courses involving visual, tactile and kinesthetic expression and the history of art. Subject matter and activities in art are designed to impart the skills and knowledge necessary for the understanding, appreciation, creation, performance and enjoyment of visual art.

**Explanation for Use of Funds and Significant Changes:**

This budget supports day to day operations of the Visual Arts Program in D11.Program:

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR SALARIES	TEACHER	2,430,197	2,971,223	3,022,476	294,105	<b>3,265,328</b>
012020	TEMP. EMPLOYEES	TEACHER	-	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	-	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	918,183	929,683	1,000,883	131,697	<b>1,061,380</b>
043000	EQUIPMENT MAINTENANCE		-	1,875	10,000	7,525	9,400
050000	OTHER PUR. SERVICES		1,838	1,885	21,125	17,973	19,858
055000	PRINTING		247	542	4,135	3,353	3,895
058000	TRAVEL & REGISTRATION		-	75	-	(75)	-
058300	MILEAGE REIMBURSEMENT		-	-	500	470	470
061000	GENERAL SUPPLIES		72,522	107,992	65,809	(35,392)	72,600
065000	ELECTRONIC MEDIA		-	50	7,391	(50)	-
073500	NON-CAPITAL EQUIPMENT		15,572	2,679	20,000	16,121	18,800
<b>Total Expenditures</b>			<b>3,438,560</b>	<b>4,016,004</b>	<b>4,152,319</b>	<b>435,727</b>	<b>4,451,731</b>

Program: Business  
Program Budget Manager: Duane Roberson  
Division: Career & Technical Education  
Division Head: Tamara Acevedo

Program No.: 03000  
Date: July 1, 2023

### Program Description:

The Business and Marketing Education programs are designed to meet the labor market needs of Colorado's business and industry.

### Explanation for Use of Funds and Significant Changes:

These funds should be used in support of Career & Technical Education approved programs. Funds should be spent in accordance with allowable usage in the Colorado technical ACT as outlined in the state CTE Administrator Handbook (revised annually).

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR SALARIES	TEACHER	315,248	415,194	392,223	21,968	437,162
020020	EMPLOYEE BENEFITS	TEACHER	131,139	120,531	114,263	10,993	131,524
055000	PRINTING		56	263	135	(128)	135
058000	TRAVEL & REGISTRATION		-	-	-	-	-
061000	GENERAL SUPPLIES		4,276	5,264	9,070	3,806	9,070
065000	ELECTRONIC MEDIA		2,315	1,489	-	(1,489)	-
073500	NON-CAPITAL EQUIPMENT		23	-	-	-	-
081000	DUES		-	-	-	-	-
<b>Total Expenditures</b>			<b>453,056</b>	<b>542,741</b>	<b>515,691</b>	<b>35,150</b>	<b>577,891</b>

Program: Distr./Market Education  
Program Budget Manager: Duane Roberson  
Division: Career & Technical Education  
Division Head: Tamara Acevedo

Program No.: 04000  
Date: July 1, 2023

**Program Description:**

The Business and Marketing Education programs are designed to meet the labor market needs of Colorado's business and industry.

**Explanation for Use of Funds and Significant Changes:**

These funds should be used in support of Career & Technical Education approved programs. Funds should be spent in accordance with allowable usage in the Colorado technical ACT as outlined in the state CTE Administrator Handbook (revised annually).

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
058000	TRAVEL & REGISTRATION		-	-	-	-	-
061000	GENERAL SUPPLIES		-	-	1,600	1,600	1,600
065000	ELECTRONIC MEDIA		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	-	-	-	-
081000	DUES		-	-	-	-	-
085100	INTERNAL TRANSPORTATION		-	-	-	-	-
<b>Total Expenditures</b>			-	-	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>



Program: English Language Arts  
 Program Budget Manager: Mykel Knight  
 Division: Curriculum and Instruction  
 Division Head: Tamara Acevedo

Program No.: 05000  
 Date: July 1, 2023

**Program Description:**

This program supports funding for English Language Arts classroom instruction in grades K-12.

**Explanation for Use of Funds and Significant Changes:**

- Supports teacher and student classroom materials.
- Supports teacher professional development opportunities and extra duty pay.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR SALARIES	TEACHER	2,389,330	2,710,333	2,739,728	118,380	2,828,713
020020	EMPLOYEE BENEFITS	TEACHER	867,124	807,753	849,020	78,930	886,683
050000	OTHER PUR. SERVICES		-	157	-	(157)	-
055000	PRINTING		208	2,426	1,025	(1,401)	1,025
058000	TRAVEL & REGISTRATION		40	-	-	-	-
061000	GENERAL SUPPLIES		20,149	38,385	52,830	14,445	52,830
064200	TEXTBOOKS		1,490	5,119	-	(5,119)	-
065000	ELECTRONIC MEDIA		3,169	9,191	-	(9,191)	-
073500	NON-CAPITAL EQUIPMENT		110	-	-	-	-
<b>Total Expenditures</b>			<b>3,281,619</b>	<b>3,573,363</b>	<b>3,642,603</b>	<b>195,888</b>	<b>3,769,251</b>

Program:	Teaching and Learning Coaches	Program No.	05110
Program Budget Manager:	Tamara Acevedo	Date:	July 1, 2023
Division:	Achievement, Learning, and Leadership		
Division Head:	Tamara Acevedo		

### Program Description:

The Colorado Reading to Ensure Academic Development Act (Colorado READ Act) was passed by the Colorado legislature during the 2012 legislative session. The READ Act repeals the Colorado Basic Literacy Act (CBLA) as of July 1, 2013, keeping many of the elements of CBLA such as a focus on K-3 literacy, assessment, and individual plans for students reading below grade level. The READ Act differs from CBLA by focusing on students identified as having a significant reading deficiency, delineating requirements for parent communication, and providing funding to support intervention. Other components of the Colorado READ Act include a competitive Early Literacy Grant and a resource bank of assessments, instructional programming, and professional development.

### Explanation for Use of Funds and Significant Changes:

- Recurring funding for the program supports teacher learning coaches who work with staff to implement a balanced literacy model.
- The resources are utilized to provide consultants for staff training, supplies, and materials necessary to implement a balanced literacy model. Instructional supplies may fluctuate from year to year.
- Investigate and implement scientific research-based materials in tutoring and summer school.
- This supplemental pay is used for the additional two days the teachers work beyond the regular contract year.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHER	1,739,795	2,105,172	2,189,868	373,894	2,479,066
012020	TEMP. EMPLOYEES	TEACHER	-	-	-	-	-
012040	TEMP. EMPLOYEES	TEACHER	-	-	-	-	-
012050	TEMP. EMPLOYEES	TEACHER	-	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	21,403	21,896	-	(21,896)	-
015040	SUPPLEMENTAL PAY	TEACHER	-	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	647,997	668,392	701,091	158,314	826,706
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	-	-	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL	-	-	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	-	-	-
050000	OTHER PUR. SERVICES		258	2,794	-	(2,794)	-
055000	PRINTING		-	138	135	(3)	135
058000	TRAVEL & REGISTRATION		90	4,091	-	(4,091)	-
061000	INSTRUCTIONAL SUPPLIES		9,906	29,426	17,491	(11,935)	17,491
064200	TEXTBOOKS		-	-	-	-	-
065000	ELECTRONIC MEDIA		13	240	-	(240)	-
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		788	1,878	-	(1,878)	-
081000	DUES		539	-	-	-	-
<b>Total Expenditures</b>			<b>2,420,789</b>	<b>2,834,027</b>	<b>2,908,585</b>	<b>489,371</b>	<b>3,323,398</b>
<b>Staff FTE:</b>							
	TEACHERS		30.50	31.00	31.00	-	31.00
<b>FTE Totals</b>			<b>30.50</b>	<b>31.00</b>	<b>31.00</b>	<b>-</b>	<b>31.00</b>

Program: Foreign Language / Global Education  
Program Budget Manager: Claudette Murtha  
Division: AL&L – C&I  
Division Head: Tamara Acevedo

Program No.: 06000

Date: July 1, 2023

### Program Description:

Funds are allocated to support second language acquisition at the middle school and high school levels. This includes Spanish (including heritage speaker courses), French, German and Chinese. This program supports global exploration of language and culture for all schools in D11, although not all schools are implementing this. This program also supports dual language immersion, foreign exchange, seal of biliteracy and the development of globally relevant curriculum and materials for all content areas and grade levels while supporting the D11 strategic plan, Colorado Academic Standards and the D11 Graduate Profile.

### Explanation for Use of Funds and Significant Changes:

- Materials & Curriculum – including licenses, literacy components, software, textbooks.
- Professional Development – both in-house and specialized professional learning.
- PLC support for singleton world language teachers across the district
- Assessments – AAPPL, STAMP, 4<sup>th</sup> Q writing
- Classroom reading libraries.
- Marketing for dual immersion
- Copies and certificates for Seal of Biliteracy

### Changes:

- This budget is operating to provide equitable access to language acquisition and global relevance at the elementary and middle and school levels.
- Additional monies spent on licenses for Spanish materials due to programs being cut because teachers weren't hired for French and German (no applicants). Increase in enrollment in Spanish courses.
- Budget spent from this account to support dual immersion marketing and copies at Rogers Elementary
- Building classroom reading libraries to promote literacy in Spanish, French, German and Mandarin
- A significant increase in purchasing online licenses for students access to materials.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR SALARIES	TEACHER	1,089,620	1,143,348	1,158,018	99,115	1,242,463
012020	TEMP. EMPLOYEES	TEACHER	-	900	4,000	2,860	3,760
015020	SUPPLEMENTAL PAY	TEACHER	591	2,313	5,899	3,233	5,546
020020	EMPLOYEE BENEFITS	TEACHER	387,492	342,653	366,815	46,562	389,215
039000	PROFESSIONAL CONSULTANT		-	3,522	-	-	-
051300	CONTRACTED TRANSPORTATION		-	-	-	-	-
055000	PRINTING		203	3,141	2,335	(938)	2,203
056900	TUITION/FEES- OTHER		-	-	-	-	-
058000	TRAVEL & REGISTRATION		85	1,004	700	(346)	658
058300	MILEAGE REIMBURSEMENT		9	70	500	400	470
061000	GENERAL SUPPLIES		4,940	21,723	36,950	14,327	36,050
063000			-	159	-	-	-
064200	TEXTBOOKS/CURRICULUM		4,702	6,087	5,000	(1,387)	4,700
064300	LIBRARY BOOKS/PERIODICALS		-	1,887	-	-	-
065000	ELECTRONIC MEDIA		899	76,877	-	(76,877)	-
073500	NON-CAPITAL EQUIPMENT		963	-	-	-	-
<b>Total Expenditures</b>			<b>1,489,505</b>	<b>1,603,685</b>	<b>1,580,217</b>	<b>86,948</b>	<b>1,685,065</b>

Program: Junior R.O.T.C  
 Program Budget Manager: Tamara Acevedo  
 Division: Achievement, Learning, and Leadership  
 Division Head: Tamara Acevedo

Program No.: 08910  
 Date: July 1, 2023

**Program Description:**

Junior Reserve Officer Training Corp (J.R.O.T.C) is an elective course offered by two of the District's high schools. General William Mitchell High School has an Air Force J.R.O.T.C and Thomas B. Doherty High School has a program associated with the Navy. The courses are open to all students. They blend science, social science, technical course work, training and ceremonies, and the elements of leadership.

**Explanation for Use of Funds and Significant Changes:**

- Almost all of program funds are used to fund four Air Force teacher/instructors at General William Mitchell High School and three Navy teacher/instructors at Thomas B. Doherty High School.
- In FY06/07 the District began recording the reimbursement from the federal government as revenue rather than as an abatement to expenditures.
- The District is reimbursed approximately 37 percent of salaries and benefits.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHER	3,929,675	4,808,027	4,295,337	651,635	5,459,662
015020	ADD SALARIES	TEACHER	8,897	82,118	570	(81,582)	536
020020	EMPLOYEE BENEFITS	TEACHER	1,502,316	1,555,939	185,974	258,413	1,814,352
039000	PROFESSIONAL CONSULTANT SVCS		1,500	-	-	-	-
043000	REPAIRS & MAINTENANCE		201	-	500	500	500
050000	OTHER PURCHASED SVCS		2,137	1,883	-	(1,883)	-
055000	PRINTING		-	193	-	(193)	-
058000	TRAVEL & REGISTRATION		248	3,146	-	(3,146)	-
061000	SUPPLIES		38,161	27,634	10,425	9,120	36,754
073000	CAPITAL EQUIPMENT		-	4,650	-	-	-
073500	NON CAPITAL EQUIPMENT		18,393	42,730	21,000	(21,330)	21,400
081000	DUES		205	-	-	-	-
085100	INTERNAL TRANSPORTATION		-	1,295	-	(1,295)	-
085200	INTERNAL MAINTENANCE		-	-	-	-	-
085700	INTERNAL DISTRICT CLAIM EXPENSE		-	(1,400)	-	1,400	-
<b>Total Expenditures</b>			<b>5,501,733</b>	<b>6,526,216</b>	<b>4,513,806</b>	<b>811,638</b>	<b>7,333,204</b>

**Staff FTE:**

TEACHERS	7.00	7.00	7.00	-	7.00
<b>FTE Totals</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>-</b>	<b>7.00</b>

Program: Family and Consumer Education  
 Program Budget Manager: Duane Roberson  
 Division: Career & Technical Education  
 Division Head: Tamara Acevedo

Program No.: 09000  
 Date: July 1, 2023

### Program Description:

Family and Consumer Science programs stimulate students to manage the challenges of living and working in a diverse global society. Our unique focus is on families, work and their interrelationships. The mission of Family and Consumer Science education is to prepare students for family life, work life and careers in Family and Consumer Science by providing opportunities to develop the knowledge, skills, and behaviors needed for:

- Strengthening the well-being of individuals and families across the lifespan.
- Becoming responsible citizens and leaders in family, community and work settings.
- Promoting optimal nutrition and wellness across the lifespan.
- Managing resources to meet the material needs of individuals and families.
- Balancing personal, home, family and work lives.
- Using critical and creative thinking skills to address problems in diverse family, community and work environments.
- Successful life management, employment and career development.
- Functioning effectively as providers and consumers of goods and services.
- Appreciating human worth and accepting responsibility for one's actions and success in family and work life.

### Explanation for Use of Funds and Significant Changes:

These funds should be used in support of Career & Technical Education approved programs. Funds should be spent in accordance with allowable usage in the Colorado technical ACT as outlined in the state CTE Administrator Handbook (revised annually).

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR SALARIES	TEACHER	205,450	258,035	252,951	22,008	280,043
020020	EMPLOYEE BENEFITS	TEACHER	89,090	87,026	102,448	19,181	106,207
055000	PRINTING		-	98	50	(48)	50
058000	TRAVEL & REGISTRATION		-	-	-	-	-
058300	MILEAGE REIMBURSEMENT		69	-	-	-	-
061000	GENERAL SUPPLIES		21,438	46,882	42,192	(4,690)	42,192
063000	FOOD		1,426	2,927	-	(2,927)	-
073500	NON CAPITAL EQUIPMENT		6,272	6,087	-	(6,087)	-
081000	DUES & MEMBERSHIP FEES		-	85	-	(85)	-
<b>Total Expenditures</b>			<b>323,744</b>	<b>401,140</b>	<b>397,641</b>	<b>27,352</b>	<b>428,492</b>

Program: Industrial Arts/Tech.  
Program Budget Manager: Duane Roberson  
Division: Career & Technical Education  
Division Head: Tamara Acevedo

Program No.: 10000

Date: July 1, 2023

### Program Description:

To prepare students with the knowledge and skills necessary to compete & succeed as the future workforce in a global economy.

### Explanation for Use of Funds and Significant Changes:

These funds should be used in support of Career & Technical Education approved programs. Funds should be spent in accordance with allowable usage in the Colorado technical ACT as outlined in the state CTE Administrator Handbook (revised annually).

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR SALARIES	TEACHER	274,454	269,341	291,485	(10,977)	258,364
020020	EMPLOYEE BENEFITS	TEACHER	104,552	82,226	68,586	(22,023)	60,203
043000	REPAIRS & MAINTENCE		-	198	-	(198)	-
043100	REPAIR COPY MACHINES		51	65	25	(40)	25
050000	OTHER PURCHASED SERVICE		-	78	-	(78)	-
051300	CONTRACTED TRANSPORTATION		-	480	-	(480)	-
055000	PRINTING		44	293	25	(268)	25
058000	TRAVEL & REGISTRATION		-	-	-	-	-
061000	GENERAL SUPPLIES		14,299	24,335	23,205	(1,130)	23,205
065000	TECHNOLOGY SUPPLIES		-	85	-	(85)	-
073500	NON CAPITAL EQUIPMENT		22,515	356	1,600	1,244	1,600
085200	INTERNAL WORK ORDERS		8,223	-	-	-	-
<b>Total Expenditures</b>			<b>424,138</b>	<b>377,458</b>	<b>384,926</b>	<b>(34,036)</b>	<b>343,422</b>

Program: Mathematics  
Program Budget Manager: Paul Bunge  
Division: Curriculum and Instruction  
Division Head: Tamara Acevedo

Program No.: 11000

Date: July 1, 2023

### Program Description:

This program is used for supplying general supplies. This can be used to purchase licenses for programs and/or texts (Book Studies). The funds are also being used to support the annual donation to the Math Olympiad.

### Explanation for Use of Funds and Significant Changes:

11000-050000: These funds are used for supporting the annual donation to the Math Olympiad

11000-061000: These funds are being used to purchase Delta Math licenses. This will also be used to support the ongoing learning of math teachers (i.e., book study materials). Funds can be transferred as well to support horizontal math alignment of teaching practices.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR SALARIES	TEACHER	2,415,723	2,683,358	3,020,231	550,049	3,233,407
012020	TEMP. EMPLOYEES	TEACHER	-	1,385	-	(1,385)	-
015020	SUPPLEMENTAL PAY	TEACHER	-	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	1,020,102	957,861	1,117,385	217,956	1,175,817
050000	OTHER PURCHASED SERVICES		1,000	1,000	1,000	(60)	940
055000	PRINTING		505	4,835	1,025	(3,810)	1,025
061000	GENERAL SUPPLIES		16,422	39,761	57,270	17,149	56,910
064200	TEXTBOOKS/CURRICULUM		-	7,267	-	-	-
065000	TECHNOLOGY SUPPLIES		718	1,163	-	(1,163)	-
073500	NON CAPITAL EQUIPMENT		5,223	-	-	-	-
<b>Total Expenditures</b>			<b>3,459,692</b>	<b>3,696,629</b>	<b>4,196,911</b>	<b>778,736</b>	<b>4,468,099</b>

Program: Music  
Program Budget Manager: Laurilea McDaniel  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 12000  
Date: July 1, 2023

**Program Description:**

Music is the fine art that utilizes sounds in time in a meaningful and organized manner. Subject matter and activities in music are designed to impart the skills and knowledge necessary for the understanding, appreciation, creation, performance and enjoyment of music.

**Explanation for Use of Funds and Significant Changes:**

This budget supports day to day operations of the Performing Arts Program in D11.Program:

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR SALARIES	TEACHER	3,545,724	4,092,961	4,543,209	714,194	4,807,155
012020	TEMP. EMPLOYEES	TEACHER	-	3,150	-	(3,150)	-
015020	SUPPLEMENTAL PAY	TEACHER	-	-	-	-	-
015040	REGULAR SALARIES	TEACHER	-	852	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	1,286,207	1,248,461	1,442,851	252,882	1,501,343
020040	EMPLOYEE BENEFITS	TEACHER	-	188	-	-	-
039000	PROFESSIONAL/ CONSULTANT SVCS		800	7,895	3,000	(5,075)	2,820
043000	REPAIRS & MAINTENANCE		18,066	125,612	50,700	(77,954)	47,658
050000	OTHER PURCHASED SERVICES		11,591	7,626	500	(7,156)	470
051300	CONTRACTED TRANSPORTATION		-	2,285	-	(2,285)	-
055000	PRINTING		122	945	610	(365)	580
058000	TRAVEL & REGISTRATION		370	10,101	2,000	(8,101)	2,000
058300	MILEAGE REIMBURSEMENT		1,466	2,585	4,550	1,692	4,277
061000	GENERAL SUPPLIES		65,601	84,183	94,528	10,075	94,258
065000	TECHNOLOGY SUPPLIES		1,640	481	-	(481)	-
073000	CAPITAL EQUIPMENT		24,925	6,503	-	(6,503)	-
073500	NON CAPITAL EQUIPMENT		77,599	286,304	45,200	(243,816)	42,488
081000	DUES & MEMBERSHIP FEES		207	277	-	-	-
851000	INTERNAL TRANSPORTATION		-	8,382	-	(8,382)	-
<b>Total Expenditures</b>			<b>5,034,318</b>	<b>5,888,789</b>	<b>6,187,148</b>	<b>615,576</b>	<b>6,503,049</b>



Program: Challenger Learning Center  
Program Budget Manager: Darian Founds  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 13450  
Date: July 1, 2023

### Program Description:

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

### Explanation for Use of Funds and Significant Changes:

- Each District 11 middle school receives eight missions for their school.
- Consultant services (account 039000) funds the shortfalls in covering the cost of outside services required to maintain.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR SALARIES	TEACHER	2,263,481	2,528,657	2,842,863	375,700	2,904,357
012020	TEMP SALARIES	TEACHER	-	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	875,321	803,325	948,000	173,950	977,275
039000	PROFESSIONAL/CONSULTANT SERVICES		41,500	40,000	42,500	(50)	39,950
043000	REPAIRS & MAINTENANCE		-	11,308	-	-	-
050000	OTHER PURCHASED SERVICES		8,150	53,625	43,000	(13,205)	40,420
051300	CONTRACTED TRANSPORTATION		-	12,217	5,000	(7,517)	4,700
055000	PRINTING		489	3,256	1,025	(2,231)	1,025
058000	TRAVEL & REGISTRATION		175	850	4,000	2,910	3,760
061000	GENERAL SUPPLIES		35,954	74,955	86,505	10,620	85,575
064200	TEXTBOOKS/CURRICULUM		7,594	6,995	-	(6,995)	-
065000	TECHNOLOGY SUPPLIES		1,443	8,111	-	(8,111)	-
073000	CAPITAL EQUIPMENT		9,868	-	-	-	-
073500	NON CAPITAL EQUIPMENT		20,549	-	-	-	-
085100	INTERNAL TRANSPORTATION		1,362	11,995	20,000	6,805	18,800
085200	INTERNAL WORK ORDERS		552	-	-	-	-
<b>Total Expenditures</b>			<b>3,266,437</b>	<b>3,555,294</b>	<b>3,992,893</b>	<b>531,876</b>	<b>4,075,862</b>

Program: Social Sciences  
Program Budget Manager: Darian Founds  
Division: Curriculum and Instruction  
Division Head: Tamara Acevedo

Program No.: 15000  
Date: July 1, 2023

**Program Description:**

This program supports funding for Social Science classroom instruction in grades K-12.

**Explanation for Use of Funds and Significant Changes:**

The social science/social studies are comprised of interrelated subject matter organized to impart knowledge, develop skills and identify goals concerning elements and institutions of human society in the disciplines of history, economics, political science, sociology, anthropology, psychology, geography and philosophy. The social sciences include modes of inquiry such as historical approaches, survey research, experimentation, content analysis and logical analysis. Illustrative methods include field studies, case studies, statistical analysis, map and photo interpretations, simulation, participant observation, polling, questionnaires and others.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR SALARIES	TEACHER	2,278,140	2,581,314	2,498,868	407,776	2,989,090
012020	TEMP. EMPLOYEES	TEACHER	-	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	838,679	820,885	871,450	172,445	993,330
039000	PROFESSIONAL CONSULTANT SVCS		-	-	-	-	-
055000	PRINTING		130	2,295	1,310	(985)	1,310
061000	GENERAL SUPPLIES		11,527	26,815	53,985	26,306	53,121
064200	TEXTBOOKS/ CURRICULUM		-	249	-	(249)	-
065000	TECHNOLOGY SUPPLIES		745	34	-	(34)	-
073500	NON CAPITAL EQUIPMENT		1,502	460	-	(460)	-
<b>Total Expenditures</b>			<b>3,130,723</b>	<b>3,432,051</b>	<b>3,425,613</b>	<b>604,800</b>	<b>4,036,851</b>

Program: Tech Ed/ Comp Education  
 Program Budget Manager: Duane Roberson  
 Division: Career & Technical Education  
 Division Head: Tamara Acevedo

Program No.: 16000  
 Date: July 1, 2023

**Program Description:**

A general program that focuses on computing, computer science, and information science and systems.

**Explanation for Use of Funds and Significant Changes:**

These funds should be used in support of Career & technical Education approved programs. Funds should be spent in accordance with allowable usage in the Colorado technical ACT as outlined in the state CTE Administrator Handbook (revised annually).

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
055000	PRINTING		-	-	25	25	25
058000	TRAVEL & REGISTRATION		25	-	-	-	-
061000	GENERAL SUPPLIES		9,339	5,574	8,930	3,356	8,930
065000	TECHNOLOGY SUPPLIES		74	-	-	-	-
073500	NON CAPITAL EQUIPMENT		6	-	-	-	-
<b>Total Expenditures</b>			<b>9,444</b>	<b>5,574</b>	<b>8,955</b>	<b>3,381</b>	<b>8,955</b>

Program: Special Education  
Program Budget Manager: Judy Gudvangen  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 17000  
Date: July 1, 2023

#### Program Description:

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

#### Explanation for Use of Funds and Significant Changes:

- The primary expenditure in this program is for salaries and benefits for resource teachers and paraprofessionals. These trained individuals provide instructional and related special educational services. Another significant portion of this budget is dedicated to the purchase of specialized services for students with disabilities, such as placements in day treatment and residential facilities outside the district, interpreting services for students with hearing disabilities, and unique evaluations.
- To meet the students' needs, the Special Education office has rearranged staff in their support programs per staffing formula guidelines.
- Tuition has been redistributed throughout the 17000 programs.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHER	7,062,773	6,914,805	7,737,852	1,869,112	8,783,917
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	4,380,401	4,641,572	6,855,899	4,157,113	8,798,685
012020	TEMP. EMPLOYEES	TEACHER	2,191	18,126	27,488	9,362	27,488
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	-	7,495	10,000	2,505	10,000
013040	OVERTIME	PARAPROFESSIONALS	5	401	-	(401)	-
015020	SUPPLEMENTAL PAY	TEACHER	108,984	136,463	110,000	(26,463)	110,000
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	4,891	8,932	9,797	865	9,797
020020	EMPLOYEE BENEFITS	TEACHER	2,377,094	2,190,220	2,579,453	693,428	2,883,648
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	1,916,572	1,767,305	2,572,171	1,351,690	3,118,995
039000	PROFESSIONAL/CONSULTANT SERVICES		27,227	108,468	218,974	110,506	218,974
043000	INSTRUCTIONAL EQUIPMENT MAINT.		-	-	-	-	-
050000	OTHER PURCHASED SERVICES		3,349	3,623	2,436	(1,187)	2,436
055000	PRINTING		526	4,810	6,000	1,190	6,000
056200	TUITION PAID TO BOCES		411,990	407,956	-	(407,956)	-
056400	TUITION TO PRIVATE SOURCES		-	-	-	-	-
056500	TUITION TO OTHER AGENCIES		301,531	127,575	168,905	41,330	168,905
058000	TRAVEL & REGISTRATION		-	-	-	-	-
058300	MILEAGE REIMBURSEMENT		2,186	4,753	19,838	15,085	19,838
061000	INSTRUCTIONAL SUPPLIES		37,312	28,581	49,400	20,819	49,400
065000	ELECTRONIC MEDIA		70,940	72,387	85,000	12,613	85,000
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	-	3,000	3,000	3,000
081000	DUES & FEES		23,000	25,000	25,500	500	25,500
085100	INTERNAL TRANSPORTATION		-	255	-	-	-
096000	SCHOOL TO WORK ALLIANCE PROGRAM		-	-	-	-	-
<b>Total Expenditures</b>			<b>16,730,972</b>	<b>16,468,728</b>	<b>20,481,713</b>	<b>7,853,110</b>	<b>24,321,583</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		233.29	234.30	234.30	20.65	254.95
	TEACHERS		127.71	128.50	128.50	(1.29)	127.21
<b>FTE Totals</b>			<b>361.00</b>	<b>362.80</b>	<b>362.80</b>	<b>19.36</b>	<b>382.16</b>

Program: Work Study  
 Program Budget Manager: Judy Gudvangen  
 Division: Achievement, Learning, and Leadership  
 Division Head: Tamara Acevedo

Program No. 17050  
 Date: July 1, 2023

**Program Description:**

This program funds the tutors of homebound students.

**Explanation for Use of Funds and Significant Changes:**

- Tutorial services are provided for special education students who are unable to attend school for medical reasons, students who have been suspended, expelled, and who are in other unique circumstances.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
012020	TEMP. EMPLOYEES	TEACHER	-	-	11,000	11,000	11,000
015020	SUPPLEMENTAL PA	TEACHER (TUTORS	11,715	15,565	11,759	(3,806)	11,759
020020	EMPLOYEE BENEFIT	TEACHER	2,386	3,328	5,209	1,881	5,209
<b>Total Expenditures</b>			<b>14,100</b>	<b>18,893</b>	<b>27,968</b>	<b>9,075</b>	<b>27,968</b>

Program: Speech Pathologists  
Program Budget Manager: Judy Gudvangen  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 17710  
Date: July 1, 2023

### Program Description:

This program funds activities that: identify children with speech and language disorders; diagnose and appraise specific speech and language disorders; refer problems for medical or other professional attention necessary to treat speech and language disorders; provide required speech treatment services; and counsel and guide children, parents, and teachers as appropriate. This program works with children pre-K through 12<sup>th</sup> grade.

### Explanation for Use of Funds and Significant Changes:

- Speech pathologists provide services to pupils identified as having a communicative disorder, which keeps them from receiving reasonable educational benefit from regular education.
- Due to extensive travel by staff, mileage reimbursement is funded.
- To meet the students' needs, the Special Education office has rearranged staff in their support programs per staffing formula guidelines.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHER	1,639,072	1,873,219	1,966,549	1,198,609	3,071,828
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	38,152	40,126	107,646	149,372	189,498
020020	EMPLOYEE BENEFITS	TEACHER	522,941	546,648	629,696	358,086	904,734
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	13,464	13,854	41,709	45,171	59,025
039000	PROFESSIONAL/CONSULTANT SERVICES		531,117	507,244	242,821	(264,423)	242,821
058300	MILEAGE REIMBURSEMENT		230	267	1,969	1,702	1,969
<b>Total Expenditures</b>			<b>2,744,975</b>	<b>2,981,357</b>	<b>2,990,390</b>	<b>1,488,518</b>	<b>4,469,875</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		0.88	0.88	0.88	3.43	4.31
	TEACHERS		32.24	32.24	32.24	0.98	33.22
<b>FIE Totals</b>			<b>33.12</b>	<b>33.12</b>	<b>33.12</b>	<b>4.41</b>	<b>37.53</b>

Program: Special Education – Early Childhood  
Program Budget Manager: Judy Gudvangen  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 17910  
Date: July 1, 2023

### Program Description:

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

### Explanation for Use of Funds and Significant Changes:

- Children from birth through age two are provided assessment services.
- Children with disabilities between the ages of three and five are provided with special education and related services.
- Services funded through this budget are blended with services funded from several other sources to provide inclusive preschool services for all eligible children. Increases in costs account for the rise in professional consultant services.
- Tuition to private sources (account 056400) was created to give a better picture of the expenditures in this program.
- FTE is revised and allocated each year according to specific special education staffing allocation procedures found in the *Staffing* section of this document.
- Staffing was increased in FY19/20 to increase the number of preschool classrooms throughout the district.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHER	491,076	544,168	568,517	95,279	639,447
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	536,847	604,625	753,606	317,910	922,535
015020	SUPPLEMENTAL PAY	TEACHER	8,234	15,467	22,749	7,282	22,749
020020	EMPLOYEE BENEFITS	TEACHER	162,352	169,221	634,891	30,016	199,237
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	240,497	234,221	265,535	74,697	308,918
039000	PROFESSIONAL/CONSULTANT SERVICES		2,089	5,071	4,000	(1,071)	4,000
055000	PRINTING		365	-	1,000	1,000	1,000
056400	TUITION TO PRIVATE SOURCES		77,443	13,698	80,852	67,154	80,852
058300	MILEAGE REIMBURSEMENT		1,519	3,677	6,295	2,618	6,295
061000	INSTRUCTIONAL SUPPLIES		23,814	47,081	5,180	(41,901)	5,180
065000	TECHNOLOGY SUPPLIES		1,751	2,613	2,000	(613)	2,000
085200	MAINTENANCE		-	455			
<b>Total Expenditures</b>			<b>1,545,985</b>	<b>1,640,297</b>	<b>2,344,625</b>	<b>552,371</b>	<b>2,192,213</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		28.35	28.35	28.35	2.45	30.80
	TEACHERS		10.00	10.00	10.00	-	10.00
<b>FIE Totals</b>			<b>38.35</b>	<b>38.35</b>	<b>38.35</b>	<b>2.45</b>	<b>40.80</b>

Program: Special Education Transition  
Program Budget Manager: Judy Gudvangen  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 17990  
Date: July 1, 2023

### Program Description:

The Special Education Transition program is mandated by state and federal law. The goal of the program is to help students with educational disabilities develop the skills necessary to move from school to the world of work. The program serves approximately 100 students.

### Explanation for Use of Funds and Significant Changes:

- To meet the students' needs, the Special Education office has rearranged staff in their support programs per staffing formula guidelines.
- Career coaches work with special education students who have met graduation requirements to find appropriate jobs and adult services.
- Tuition has been redistributed throughout the 17000 programs.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHER	162,434	210,000	301,189	122,483	332,483
011030	REGULAR EMPLOYEES	PROFESSIONALS	8,496	101,481	116,682	26,490	127,971
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	91,411	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	64,590	68,846	110,392	60,810	129,656
020030	EMPLOYEE BENEFITS	PROFESSIONALS	1,899	23,895	27,576	6,333	30,228
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	29,509	-	-	-	-
050000	OTHER PURCHASED SERVICES		3,569	3,394	10,000	6,606	10,000
051300	CONTRACTED TRANSPORTATION		-	419	2,000	1,582	2,000
056400	TUITION TO PRIVATE SOURCES		69,185	116,734	60,000	(56,734)	60,000
058000	TRAVEL & REGISTRATION		-	898	-	(898)	-
058300	MILEAGE REIMBURSEMENT		262	1,301	3,500	2,199	3,500
061000	GENERAL SUPPLIES		1,951	12,968	6,000	(6,968)	6,000
065000	TECHNOLOGY SUPPLIES		-	-	-	-	-
<b>Total Expenditures</b>			<b>433,307</b>	<b>539,935</b>	<b>637,339</b>	<b>161,903</b>	<b>701,838</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		3.00	3.00	3.00	-	3.00
	TEACHERS		3.00	3.00	3.00	2.00	5.00
<b>FTE Totals</b>			<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>2.00</b>	<b>8.00</b>



Program: Athletics/Sports  
Program Budget Manager: Christopher Noll  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 18000  
Date: July 1, 2023

### Program Description:

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

### Explanation for Use of Funds and Significant Changes:

- League memberships, sports dues and fees, transportation is included in this program.
- Game expenses include game officials, workers, security, etc.
- Athletic materials and supplies are purchased and maintained through this program.
- The largest expense in this program is the stipends paid to coaches (015020).

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
012020	TEMP. EMPLOYEES	TEACHER	2,971	25,889	5,000	(20,889)	5,000
013040	OVERTIME	PARAPROFESSIONALS	55	-	-	-	-
013050	OVERTIME	CLERICAL	-	32	-	-	-
013060	OVERTIME	CRAFT/TRADES	-	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	938,957	998,173	1,166,548	168,375	1,166,548
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	54,717	108,317	102,968	(5,349)	102,968
015050	ADD SALARIES	CLERICAL	-	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	204,339	208,216	338,285	130,069	338,285
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	11,849	22,558	23,525	967	23,525
020050	EMPLOYEE BENEFITS	CLERICAL	-	6	-	(6)	-
021620	WORKERS COMP INSURANCE		17,837	16,308	11,073	(5,235)	11,073
039000	PROFESSIONAL/CONSULTANT SERVICES		85,309	170,606	165,945	31,339	201,945
043000	REPAIRS & MAINTENANCE		-	1,395	8,000	6,605	8,000
050000	OTHER PURCH SVCS		26,191	110,063	51,000	(59,063)	51,000
051500	STUDENT TRANS- CONTRACTOR		-	-	-	65,000	65,000
052000	INSURANCE		11,943	12,513	12,882	369	12,882
055000	PRINTING		1,425	310	800	490	800
058000	TRAVEL & REGISTRATION		25,786	84,418	-	(84,418)	-
058300	MILEAGE REIMBURSEMENT		87	899	-	(899)	-
061000	GENERAL INSTRUCTIONAL SUPPLIES		56,966	184,881	273,700	88,819	273,700
065000	ELECTRONIC MEDIA		737	1,094	-	(1,094)	-
073000	CAPITAL EQUIPMENT		9,500	303,152	20,000	(283,152)	20,000
073500	NON-CAPITAL EQUIPMENT		46,300	96,033	48,151	(47,882)	48,151
081000	DUES & FEES		17,588	22,200	-	(22,200)	-
085100	INTERNAL TRANSPORTATION		41,025	117,046	-	(117,046)	-
085200	INTERNAL WORK ORDERS		-	1,058	-	(1,058)	-
085700			(9,130)	(7,271)	-	7,271	-
<b>Total Expenditures</b>			<b>1,544,452</b>	<b>2,477,896</b>	<b>2,227,877</b>	<b>(148,987)</b>	<b>2,328,877</b>

Program: Attendance Services  
Program Budget Manager: Jamie Montoya-DeSmidt  
Division: Superintendent  
Division Head: Michael W. Gaal

Program No.: 21110  
Date: July 1, 2023

#### Program Description:

This department provides support services to the schools in most areas related to school discipline (truancy, expulsions, and crimes of violence, serious habitual offenders, dropouts, child-abuse reporting and detention center program coordination).

This department is entirely responsible for federal, state and school board mandated laws and policies that address student discipline and attendance enforcement; with the “toughening up” of these mandates, this department has experienced significant increases in its caseload/workload.

Upon notification from a school, this department issues a letter (required by compulsory attendance law) to parents/guardians of students under the age of 17 who are truant. If the student consistently has unexcused absences during the eleven-day count period, this letter, if issued within ten days after October 1, allows the District to include the student in the October 1 count.

#### Explanation for Use of Funds and Significant Changes:

- This program also has oversight of the Expelled Student program (009EX) instructional operations.

Acct #	Object	Job Class	FY 20-21	FY 21-22	FY 22-23	FY 23-24	
			Actual	Actual	Mid-Year	Change	Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	-	91,722	102,652	31,356	134,008
011020	REGULAR EMPLOYEES	ADMINISTRATOR	-	-	58,408	-	63,839
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	102,734	-	88,196	(88,196)	-
011050	REGULAR EMPLOYEES	CLERICAL.	114,102	85,890	105,413	9,532	114,945
012050	TEMP. EMPLOYEES	CLERICAL.	-	-	-	-	-
013050	REGULAR EMPLOYEES	CLERICAL.	-	3,926	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	4,461	-	-	-	-
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	5,907	-	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	725	760	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	-	23,766	28,697	9,816	38,513
020020	EMPLOYEE BENEFITS	TEACHER	997	(39)	18,890	1,685	20,575
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	28,063	(8)	27,014	(27,014)	-
020050	EMPLOYEE BENEFITS	CLERICAL.	43,726	35,778	35,235	2,597	37,832
033100	LEGAL SERVICES		29,737	54,878	160,000	(80,000)	80,000
039000	PROFESSIONAL/CONSULTANT SERVICES		21,064	40,873	51,700	47,856	99,556
043100	COPIER MAINTENANCE		274	581	1,000	-	1,000
050000	OTHER PURCHASED SERVICES		2,233	2,446	3,000	-	3,000
053300	POSTAGE		25	153	2,000	-	2,000
053500	COURIER SERVICES		-	-	6,000	-	6,000
055000	PRINTING		-	315	2,000	-	2,000
058000	TRAVEL & REGISTRATION		2,719	19,200	1,500	-	1,500
058300	MILEAGE REIMBURSEMENT		-	-	1,500	-	1,500
061000	GENERAL SUPPLIES		1,307	3,055	2,500	-	2,500
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	8,344	400	-	400
073501	NON-CAPITAL EQUIPMENT		-	0	0	-	-
085200	INTERNAL CHARGE - MAINTENANCE		-	4,826	-	-	-
<b>Total Expenditures</b>			<b>358,073</b>	<b>371,640</b>	<b>696,105</b>	<b>(92,368)</b>	<b>609,168</b>

#### Staff FTE:

ADMINISTRATORS	-	-	-	1	1.00
TEACHERS					1.00
NON-TEACHER PROFESSIONALS	1.00	1.00	1.00	(1)	-
EDUCATION SUPPORT PROFESSIONALS	2.00	2.00	2.00	-	2.00
<b>FIE Totals</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>4.00</b>

Program: Social Work Services  
 Program Budget Manager: Judy Gudvangen  
 Division: Achievement, Learning, and Leadership  
 Division Head: Tamara Acevedo

Program No.: 21130  
 Date: July 1, 2023

**Program Description:**

This budget pays for the salaries and benefits for school social workers and for the purchase of testing materials. Social workers provide assessment and counseling services to students with disabilities, consultation to classroom teachers, and coordination with community agencies for students and their families.

**Explanation for Use of Funds and Significant Changes:**

- Each year the Special Education Office will re-evaluate staffing with the principals.
- To meet the students' needs, the Special Education office has rearranged staff in their support programs per staffing formula guidelines.
- Reimbursement for mileage traveling between sites is provided.

			FY 20-21	FY 21-22	FY 22-23	FY 23-24	
Acct #	Object	Job Class	Actual	Actual	Mid-Year	Change	Adopted
011020	REGULAR EMPLOYEES	TEACHER	1,354,495	1,439,573	1,668,886	155,056	1,823,942
015020	SUPPLEMENTAL PAY	TEACHER	-	-	5,325	-	5,325
020020	EMPLOYEE BENEFITS	TEACHER	439,845	429,863	495,037	80,500	575,537
039000	PROFESS./CONSULTANT SVCS.		44,609	203,964	-	-	-
058300	MILEAGE REIMB.		-	-	700	-	700
<b>Total Expenditures</b>			<b>1,838,949</b>	<b>2,073,400</b>	<b>2,169,948</b>	<b>235,556</b>	<b>2,405,504</b>
<b>Staff FTE:</b>							
	TEACHERS		24.40	21.10	21.10	2.90	24.00
<b>FTE Totals</b>			<b>24.40</b>	<b>21.10</b>	<b>21.10</b>	<b>2.90</b>	<b>24.00</b>

Program: Pupil Accounting Services  
Program Budget Manager: David Khaliqi  
Division: Information Technology  
Division Head: John McCarron

Program No.: 21140  
Date: July 1, 2023

### Program Description:

This program serves six major purposes: 1) maintain a high level of accuracy in conducting the annual enrollment count for determining our funded pupil count for state funding 2) provide enrollment projections for staffing and facilities; 3) provide student data for various external and internal reporting, 4) enroll elementary and middle school students during the summer, 5) train school personnel on attendance and enrollment procedures, and 6) transmit data to the Colorado Department of Education (CDE) to ensure an accurate graduation rate and dropout rate on the CDE-2 report.

### Explanation for Use of Funds and Significant Changes:

- The pupil accounting services program consists of 2.0 FTE, an enrollment coordinator and an enrollment data specialist.
- Temporary help is used in the summer to assist with summer pupil registration during the month of July.
- Printing expenditures are related to printing pupil count manuals, enrollment manuals, attendance manuals and other information that is disbursed to the schools and parents.
- Mileage is used to reimburse personnel when driving to the schools to assist in count procedures or to resolve a question regarding a school boundary.
- The \$50,000 increase is to implement an electronic enrollment interface to make it easier for families to enroll and update student information.

Acct #	Object	Job Class	FY 20-21	FY 21-22	FY 22-23	Change	FY 23-24
			Actual	Actual	Mid-Year		Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	190,356	224,582	215,874	20,886	236,760
011050	REGULAR EMPLOYEES	CLERICAL.	59,696	77,131	233,648	21,126	254,774
013050	REGULAR EMPLOYEES	CLERICAL.	-	1,017	7,870	-	-
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	-	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	7,757	6,476	-	7,870	7,870
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	67,801	74,539	77,507	7,028	84,535
020050	EMPLOYEE BENEFITS	CLERICAL.	23,339	28,472	89,908	6,558	96,466
050000	OTHER PURCHASED SERVICES		-	-	25,000	-	-
055000	PRINTING		372	280	1,890	-	1,890
058000	TRAVEL & REGISTRATION		297	-	200	-	200
058300	MILEAGE REIMBURSEMENT		-	75	300	-	300
065000	TECHNOLOGY SUPPLIES		11,400	51,552	50,000	-	50,000
073500	EQUIPMENT <\$10k PER ITEM		-	77,987	-	-	-
<b>Total Expenditures</b>			<b>361,018</b>	<b>542,111</b>	<b>702,197</b>	<b>63,468</b>	<b>732,795</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		1.00	2.00	2.00	-	2.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	2.00	2.00	3	5.00
<b>FIE Totals</b>			<b>2.00</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>7.00</b>

Program: Archives/Records Management  
Program Budget Manager: Gregory Ecks  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 21150  
Date: July 1, 2023

### Program Description:

This program covers the costs associated with centralized student and district records management, external requests for information and records, and maintenance of a historical archive of district records. Development and maintenance of board of education policies, Freedom of Information Act requests and Open Records Act requests are a significant area and are increasing in responsibility. Compliance with state and federal laws and agencies are the responsibility of the staff.

### Explanation for Use of Funds and Significant Changes:

- These funds support two staff positions (3.0 FTE) that manage, store and retrieve student/district records, which are stored in various media formats.
- Retention and destruction maintenance plans, as well as a disaster preparedness plan, is supported through these funds.
- Maintenance of archival records.
- Maintenance of board of education policies.

Acct #	Object	Job Class	FY 20-21	FY 21-22	FY 22-23	FY 23-24	
			Actual	Actual	Mid-Year	Change	Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	106,701	106,416	111,142	10,753	121,895
011050	REGULAR EMPLOYEES	CLERICAL.	88,848	103,297	85,641	11,519	97,160
012050	TEMP. EMPLOYEES	CLERICAL.	-	-	-	-	-
013050	OVERTIME	CLERICAL.	-	-	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	-	230	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	36,765	35,014	31,472	2,619	34,091
020050	EMPLOYEE BENEFITS	CLERICAL.	29,476	32,307	30,193	3,410	33,603
031300	BANKING FEES		(153)	(217)	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		4,914	5,334	5,000	-	5,000
050000	OTHER PURCHASED SERVICES		795	1,244	100	6,000	6,100
053300	POSTAGE		633	826	1,142	-	1,142
055000	PRINTING		1,684	901	2,477	-	2,477
058000	TRAVEL & REGISTRATION		-	133	600	-	600
061000	GENERAL SUPPLIES		1,678	3,242	4,022	-	4,022
065000	TECHNOLOGY SUPPLIES		-	-	-	-	350
073500	NON-CAPITAL EQUIPMENT		875	-	460	-	460
081000	DUES & FEES		-	-	400	-	400
<b>Total Expenditures</b>			<b>272,216</b>	<b>288,727</b>	<b>272,649</b>	<b>34,301</b>	<b>307,300</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		2.00	2.00	2.00	-	2.00
<b>FTE Totals</b>			<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>

Program: Dropout Prevention Services  
 Program Budget Manager: Tamara Acevedo  
 Division: Achievement, Learning, and Leadership  
 Division Head: Tamara Acevedo

Program No.: 21180  
 Date: July 1, 2023

**Program Description:**

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

**Explanation for Use of Funds and Significant Changes:**

- This budget supports dropout counselors who contact every dropout student during the year and offer them opportunities to get back into programs that might be successful for them. All opportunities are designed to prevent students from dropping out.
- FTE is based on Human Resources allocations and may change from year to year.

			FY 20-21	FY 21-22	FY 22-23		FY 23-24
Acct #	Object	Job Class	Actual	Actual	Mid-Year	Change	Adopted
011020	REGULAR EMPLOYEES	TEACHER	373,272	217,950	339,487	(182,932)	156,555
020020	EMPLOYEE BENEFITS	TEACHER	92,192	58,711	99,415	(52,637)	46,778
<b>Total Expenditures</b>			<b>465,464</b>	<b>276,661</b>	<b>438,902</b>	<b>(235,569)</b>	<b>203,333</b>
<b>Staff FTE:</b>							
	TEACHERS		6.00	6.00	6.00	(4.50)	1.50
<b>FTE Totals</b>			<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>(4.50)</b>	<b>1.50</b>

Program: Community Liaisons  
Program Budget Manager: Phoebe Bailey  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 21190  
Date: July 1, 2023

#### Program Description:

This budget is provided to support the position of community liaisons located in eleven school sites, including staff comprised of three at elementary, four at middle school, three at senior high schools and one at the Roy J Wasson Academic Campus. The position is one that strengthens the learning partnership between the home and school. These individuals work beyond the school day and often times go into the home to assist student academic achievement. They act as mentors for “at risk” students.

#### Explanation for Use of Funds and Significant Changes:

- This position is generally a part of the established FTE for a building. Principals place a great value on their role in the building. Established FTE for a building may vary from year to year.
- Staff provides a service to the entire learning community; including parents, students, teachers, and administrators.
- FTE is based on Human Resources allocations and may change from year to year.
- Mileage reimbursement is provided due to the extensive amount of travel engaged by this staff.

			FY 20-21	FY 21-22	FY 22-23		FY 23-24
Acct #	Object	Job Class	Actual	Actual	Mid-Year	Change	Adopted
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	332,406	304,951	384,001	39,734	423,735
013040	OT SALARIES	PARAPROFESSIONALS	563	1,664	-	-	-
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	88	921	-	-	-
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	143,289	119,674	144,786	26,744	171,530
058300	MILEAGE REIMBURSEMENT		742	2,068	3,808	-	3,808
<b>Total Expenditures</b>			<b>477,089</b>	<b>429,280</b>	<b>532,595</b>	<b>66,478</b>	<b>599,073</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		9.88	9.88	9.88	1.12	11.00
<b>FTE Totals</b>			<b>9.88</b>	<b>9.88</b>	<b>9.88</b>	<b>1.12</b>	<b>11.00</b>

Program: Counseling Services  
Program Budget Manager: Valerie Scates  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 21220  
Date: July 1, 2023

#### Program Description:

The counseling program provides pro-active, comprehensive services to meet academic, cognitive, affective, physical, behavioral, and career needs of all students in grades 6-12. Services promote healthy development of students, taking into account their cultures, beliefs, family dynamics, emotionality, and personal attributes so that each student may experience academic success. Special education assigned counselors work with elementary students.

#### Explanation for Use of Funds and Significant Changes:

- This program covers the cost of salaries and benefits for counselors and student personnel coordinators. The program also covers costs of necessary supplies and materials such as career inventories and books and mileage expenses for staff travel. The counseling mission is driven by the fact that it is apparent that more emphasis and attention to the education of the whole person is necessary to enable our students to become responsible, contributing members of society. Counseling services are on-site at all 13 middle and senior high schools, the alternative education program campus and serves a population of approximately 13,000 students.
- Student personnel coordinators' salaries are accounted for in line item 011030. This is a professional position responsible for lining out the master schedule, student attendance and enrollment and accreditation reports. There is one student personnel coordinator authorized for each middle school campus.
- Counselors' salaries are accounted for in line item 011020. Counselors are provided to middle, high, and alternative schools on a formula basis. Additional staff can be assigned with discussion with Human Resources and may change from year to year.
- Due to the passage of the 2017 mill levy override, budget line items and staffing are being adjusted as the spending plan is implemented.

			FY 20-21	FY 21-22	FY 22-23	FY 23-24	
Acct #	Object	Job Class	Actual	Actual	Mid-Year	Change	Adopted
011010	REGULAR EMPLOYEES	ADMIN	105,554	122,025	115,013	11,127	126,140
011020	REGULAR EMPLOYEES	TEACHER	5,156,187	5,580,699	7,092,198	744,875	7,837,073
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	188,217	234,590	251,947	24,375	276,322
011050	REGULAR EMPLOYEES	CLERICAL	42,937	52,102	55,811	5,046	60,857
012020	TEMP. EMPLOYEES	TEACHER	-	5,525	-	-	-
013050	OVERTIME PAY	CLERICAL	867	177	-	-	-
015010	SUPPLEMENTAL PAY	ADMIN	3,543	3,000	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	8,359	7,931	8,400	(3,239)	5,161
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	12,671	-	-	-
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	20	230	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	18	-	-	-	-
020010	EMPLOYEE BENEFITS	ADMIN	29,060	31,655	31,905	2,993	34,898
020020	EMPLOYEE BENEFITS	TEACHER	1,709,906	1,710,274	2,345,312	214,933	2,560,245
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	51,700	67,086	74,615	6,935	81,550
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	4	50	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL	20,035	21,566	23,539	1,767	25,306
029010	MILEAGE ALLOWANCE	ADMIN	1,620	1,620	1,620	-	1,620
029030	MILEAGE ALLOWANCE	NON-TEACHER PROF.	2,250	720	4,820	1,120	5,940
039000	PROFESSIONAL/CONSULTANT SERVICES		9,600	7	3,000	-	3,000
050000	OTHER PURCHASED SERVICES		24,365	57,776	56,475	32,575	89,050
051300	FIELD TRIPS-EXTERNAL		-	-	-	-	-
051900	STUDENT TRANSPORTATION		-	-	-	-	-
055000	PRINTING		747	1,849	1,300	200	1,500
058000	TRAVEL & REGISTRATION		932	5,823	4,000	4,000	8,000
058300	MILEAGE REIMBURSEMENT		-	179	1,255	(505)	750
061000	GENERAL SUPPLIES		24,447	18,361	25,168	4,430	29,598
065000	TECHNOLOGY SUPPLIES		90,338	94,623	92,000	-	92,000
073400	TECHNOLOGY EQUIPMENT		-	-	3,700	(1,700)	2,000
073500	NON-CAPITAL EQUIPMENT		5,067	1,750	-	-	-
081000	DUES & FEES		-	760	-	-	-
084000	CONTINGENCY		-	-	1,000	-	1,000
085100	FIELD TRIPS		-	737	-	-	-
<b>Total Expenditures</b>			<b>7,475,773</b>	<b>8,033,784</b>	<b>10,193,078</b>	<b>1,048,932</b>	<b>11,242,010</b>

#### Staff FTE:

ADMINISTRATORS	1.00	1.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS	2.00	3.00	3.00	-	3.00
EDUCATION SUPPORT PROFESSIONALS	1.00	1.00	1.00	-	1.00
TEACHERS	92.70	108.10	108.10	6.90	115.00
<b>FTE Totals</b>	<b>96.70</b>	<b>113.10</b>	<b>113.10</b>	<b>6.90</b>	<b>120.00</b>



Program: Pupil Scheduling Services  
Program Budget Manager: Tamara Acevedo  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 21260  
Date: July 1, 2023

**Program Description:**

Pupil scheduling is a vital program in our secondary schools and schools can choose from a variety of models, using a variety of individuals, in order to provide these services. Some schools use a full-time data-processing coordinator while others employ a teacher on special assignment or ask an assistant principal or counseling coordinator to carry out the responsibilities related to pupil scheduling. We have currently identified three high schools utilizing a program coordinator for pupil scheduling.

**Explanation for Use of Funds and Significant Changes:**

- This fund covers salaries and benefits for those personnel mentioned above. It is necessary to prepare a yearly master schedule with revision each semester for each of our schools. The personnel also schedule students into available classes and provide for smooth operation of the school in the scheduling of students. This scheduling factor is also paramount to making informed decisions for the allocation of staff.

			FY 20-21	FY 21-22	FY 22-23	FY 23-24	
Acct #	Object	Job Class	Actual	Actual	Mid-Year	Change	Adopted
011020	REGULAR EMPLOYEES	TEACHER	198,016	215,029	225,514	20,971	246,485
020020	EMPLOYEE BENEFITS	TEACHER	65,283	67,975	75,124	6,680	81,804
<b>Total Expenditures</b>			<b>263,299</b>	<b>283,004</b>	<b>300,638</b>	<b>27,651</b>	<b>328,289</b>
<b>Staff FTE:</b>							
	TEACHERS		3.00	3.00	3.00	-	3.00
<b>FTE Totals</b>			<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>

Program: Nursing Services  
Program Budget Manager: Judy Gudvangen  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 21340  
Date: July 1, 2023

### Program Description:

School nurses provide consultation and support to staff and students regarding the health needs of students. Specific support services are provided to students with complex health needs including students who are technologically dependent. Para-professionals provide mandated vision and hearing screenings.

### Explanation for Use of Funds and Significant Changes:

- This budget pays for the salary and benefits for school nurses.
- Mileage reimbursement pays for the travel of staff between schools.
- To meet the students' needs, the Special Education office has rearranged staff in their support programs per staffing formula guidelines.

Acct #	Object	Job Class	FY 20-21	FY 21-22	FY 22-23	FY 23-24	
			Actual	Actual	Mid-Year	Change	Adopted
011020	REGULAR EMPLOYEES	TEACHER	866,063	898,046	912,695	310,537	1,223,232
015020	SUPPLEMENTAL PAY	TEACHER	2,076	7,953	646	-	646
020020	EMPLOYEE BENEFITS	TEACHER	237,956	233,043	249,037	141,545	390,582
058300	MILEAGE REIMBURSEMENT		702	1,376	-	1,500	1,500
<b>Total Expenditures</b>			<b>1,106,797</b>	<b>1,140,418</b>	<b>1,163,878</b>	<b>452,082</b>	<b>1,615,960</b>
<b>Staff FTE:</b>							
	TEACHERS		16.10	17.10	17.10	-	17.10
<b>FTE Totals</b>			<b>16.10</b>	<b>17.10</b>	<b>17.10</b>	<b>-</b>	<b>17.10</b>

Program: Psychological Services  
Program Budget Manager: Judy Gudvangen  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 21400  
Date: July 1, 2023

**Program Description:**

School psychologists provide assessment and counseling services to students with disabilities and consultative services to classroom teachers. They service pre-Kindergarten to grade 12 students, assigning the equivalent of two days per week for one employee to work with pre-Kindergarten children.

**Explanation for Use of Funds and Significant Changes:**

- This budget pays for the salaries and benefits for school psychologists. Staffing changes are based on the special education office reallocating their FTE within the programs they maintain.
- This budget pays for the purchase of testing materials and related general supplies and materials.
- Psychologists travel between sites and are in need of mileage reimbursement.
- To meet the students' needs, the Special Education Office has rearranged staff in their support programs.

			FY 20-21	FY 21-22	FY 22-23	FY 23-24	
Acct #	Object	Job Class	Actual	Actual	Mid-Year	Change	Adopted
011020	REGULAR EMPLOYEES	TEACHER	1,267,908	1,362,610	1,646,799	252,826	1,899,625
012020	TEMP. EMPLOYEES	TEACHER	-	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	-	-	2,000	-	2,000
020020	EMPLOYEE BENEFITS	TEACHER	427,494	441,683	545,605	82,072	627,677
058300	MILEAGE REIMBURSEMENT		-	-	3,000	-	3,000
061000	GENERAL SUPPLIES		5,075	787	15,098	-	15,098
<b>Total Expenditures</b>			<b>1,700,477</b>	<b>1,805,080</b>	<b>2,212,502</b>	<b>334,898</b>	<b>2,547,400</b>
<b>Staff FTE:</b>							
	TEACHERS		20.80	20.80	20.80	1.50	22.30
<b>FTE Totals</b>			<b>20.80</b>	<b>20.80</b>	<b>20.80</b>	<b>1.50</b>	<b>22.30</b>

Program: Audiology Services  
 Program Budget Manager: Judy Gudvangen  
 Division: Achievement, Learning, and Leadership  
 Division Head: Tamara Acevedo

Program No.: 21500  
 Date: July 1, 2023

**Program Description:**

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

**Explanation for Use of Funds and Significant Changes:**

- This program was created to enable monitoring of the costs associated with audiology services.
- Mileage is reimbursed to staff when traveling between school sites.

			FY 20-21	FY 21-22	FY 22-23		FY 23-24
Acct #	Object	Job Class	Actual	Actual	Mid-Year	Change	Adopted
011020	REGULAR EMPLOYEES	TEACHER	150,881	164,210	167,894	32,987	200,881
020020	EMPLOYEE BENEFITS	TEACHER	43,077	45,260	49,727	8,448	58,175
043000	REPAIRS & MAINTENANCE		169	53	1,699	-	1,699
058300	MILEAGE REIMBURSEMENT		539	731	1,200	-	1,200
061000	GENERAL SUPPLIES		350	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
<b>Total Expenditures</b>			<b>195,015</b>	<b>210,254</b>	<b>220,520</b>	<b>41,435</b>	<b>261,955</b>

**Staff FTE:**

	TEACHERS	2.00	2.00	2.00	-	2.00
<b>FTE Totals</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>

Program: Occupational and Physical Therapy Services  
Program Budget Manager: Judy Gudvangen  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 21600  
Date: July 1, 2023

**Program Description:**

This program supports activities which assess, identify and provide educational interventions for students of all conditions necessitating the services of an occupational or physical therapist. These services include services that address the functional needs of an individual relating to self-help skills; adaptive behavior and play; and sensory, motor, and postural development. This program services children from kindergarten through grade 12.

**Explanation for Use of Funds and Significant Changes:**

- This program provides budget for salaries and benefits for 8.0 teacher FTE who provide occupational and physical therapy services for K-12 students.
- This budget also supports the staff with supplies to assess and service these students.
- Because this staff travels between sites, mileage reimbursement is provided through this budget.
- To meet the students' needs, the Special Education Office has rearranged staff in their support programs.

			FY 20-21	FY 21-22	FY 22-23		FY 23-24
Acct #	Object	Job Class	Actual	Actual	Mid-Year	Change	Adopted
011020	REGULAR EMPLOYEES	TEACHER	494,392	557,999	518,736	214,951	733,687
020020	EMPLOYEE BENEFITS	TEACHER	152,172	164,497	176,727	47,099	223,826
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	-	-	-
058300	MILEAGE REIMBURSEMENT		2,207	2,431	3,800	-	3,800
061000	GENERAL SUPPLIES		-	628	724	-	724
073500	NON-CAPITAL EQUIPMENT		6,423	3,062	-	-	-
<b>Total Expenditures</b>			<b>655,192</b>	<b>728,617</b>	<b>1,218,723</b>	<b>(256,686)</b>	<b>962,037</b>
EDUCATION SUPPORT PROFESSIONALS				-	-	-	-
TEACHERS			8.00	8.00	8.00	-	8.00
<b>FTE Totals</b>			<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>-</b>	<b>8.00</b>

Program: Behavior Intervention  
Program Budget Manager: Judy Gudvangen  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 21700  
Date: July 1, 2023

**Program Description:**

This program provides consultation or direct services in the area of social, emotional, and behavioral functioning to meet the individual needs of students in order to improve both academic achievement and social competence. This program services children from kindergarten through grade 12.

**Explanation for Use of Funds and Significant Changes:**

- This program consists of salary and benefits for 4.0 teacher FTE for behavior intervention specialists. These four are assigned to work with grades K-12.
- Mileage reimbursement is provided due to extensive travel incurred by this staff.

Acct #	Object	Job Class	FY 20-21	FY 21-22	FY 22-23	FY 23-24	
			Actual	Actual	Mid-Year	Change	Adopted
011020	REGULAR EMPLOYEES	TEACHER	207,395	260,439	269,153	24,991	294,144
020020	EMPLOYEE BENEFITS	TEACHER	74,842	80,077	89,047	7,483	96,530
058300	MILEAGE REIMBURSEMENT		142	1,831	1,068	-	1,068
<b>Total Expenditures</b>			<b>282,379</b>	<b>342,348</b>	<b>359,268</b>	<b>32,474</b>	<b>391,742</b>
<b>Staff FTE:</b>							
	TEACHERS		4.00	4.00	4.00	-	4.00
<b>FTE Totals</b>			<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>

Program: Before and After School Programs Program No.: 21910  
 Program Budget Manager: Michelle Slyter, Aaron Ford, Treg Joslyn, Karen Newton, Carole Frye, Julie Fahey, and Kenneth Pfeil  
 Division: Achievement, Learning, and Leadership Date: July 1, 2023  
 Division Head: Tamara Acevedo

**Program Description:**

- Before and after school enrichment programming at Monroe and Twain Elementary Schools is designed to extend the learning day for students, and to provide them with opportunities beyond what may be available during the normal school day.
- These two schools were chosen, in part, because of their significant free- and reduced-lunch student populations. Quality enrichment programs are not as easily accessible in this area of the city, or at low or no cost to families.

**Explanation for Use of Funds and Significant Changes:**

- Funds will be used for the following purposes:
  - Compensation and benefits for a program coordinator at each school
  - Compensation and benefits for teachers and ESP to offer the enrichment programs and activities
  - General supplies and materials for the program
  - Printing costs for enrollment paperwork, advertising the program, and student materials
  - Additional technology equipment for student use
  - Funding for partnership groups to provide services, guest speakers, and field trips for students

Acct #	Object	Job Class	FY 18-19	FY 20-21	FY 21-22	FY 22-23	FY 23-24	
			Actual	Actual	Actual	Mid-Year	Change	Adopted
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	-	-	30,700	260,118	(15,834)	244,284
012020	TEMP. EMPLOYEES	TEACHER	-	-	21,519	154,000	-	154,000
012040	TEMP. EMPLOYEES	PARAPROFESSIONAL	-	-	35	206,568	-	206,568
013040	REGULAR EMPLOYEES	PARAPROFESSIONAL	-	-	5,339	-	-	-
015020	REGULAR EMPLOYEES	TEACHER	-	-	4,680	-	-	-
015040	REGULAR EMPLOYEES	PARAPROFESSIONAL	-	-	21,730	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	-	-	5,306	35,350	-	35,350
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	-	-	26,387	157,738	(21,030)	136,708
050000	OTHER PURCHASED SERVICES		-	701	3,600	22,500	-	22,500
055000	PRINTING		-	-	-	27,500	-	27,500
061000	GENERAL SUPPLIES		-	-	9,958	220,550	-	220,550
065000	TECHNOLOGY SUPPLIES		-	-	-	45,000	-	45,000
073500	EQUIPMENT <\$10K PER ITEM		-	-	5,044	-	-	-
<b>Total Expenditures</b>			-	701	134,299	1,129,324	(36,864)	1,092,460
<b>Staff FTE:</b>								
	EDUCATION SUPPORT PROFESSIONALS		-	0	2.00	2.00	6.46	8.46
<b>FTE Totals</b>			-	-	2.00	2.00	6.46	8.46

Program:	Student Achievement Accountability	Program No.	22110
Program Budget Manager:	Tamara Acevedo		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2023
Division Head:	Tamara Acevedo		

### Program Description:

Services in this program provide direction and assistance to principals in ensuring implementation of instructional programs at school sites to improve student achievement. The Deputy Superintendent of Achievement, Learning and Leadership also provides guidance as needed for these services with assistance from the executive directors of school leadership. Clerical support is provided as necessary.

### Explanation for Use of Funds and Significant Changes:

- This program consists of salary and benefits for 4.0 Executive Directors of K-12 education as well as the administrative support.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	459,498	515,193	740,798	71,669	812,467
011050	REGULAR EMPLOYEES	CLERICAL.	92,417	88,177	109,458	9,898	119,356
012010	TEMP. EMPLOYEES	ADMINISTRATOR	7,204	50,074	-	-	-
012020	TEMP. EMPLOYEES	TEACHER	-	3,600	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL.	-	-	-	-	-
013040	OVERTIME	PARAPROS	-	10	-	-	-
013050	OVERTIME	CLERICAL.	2,035	2,799	3,646	-	3,646
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	-	10,458	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	97	551	279	-	279
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	157,989	164,525	240,367	22,063	262,430
020020	EMPLOYEE BENEFITS	TEACHER	-	2,791	-	-	-
020040	EMPLOYEE BENEFITS	PARAPROS	-	120	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL.	29,068	28,850	31,948	2,457	34,405
029010	MILEAGE ALLOWANCE	CLERICAL.	12,455	12,750	11,830	-	11,830
039000	PROFESSIONAL/CONSULTANT SERVICES		88,300	12,490	1,488	-	1,488
043100	COPIER MAINTENANCE		-	-	4,615	-	4,615
050000	OTHER PURCHASED SERVICES		2,359	76,979	1,860	-	1,860
055000	PRINTING		6,507	3,153	6,510	-	6,510
058000	TRAVEL & REGISTRATION		(725)	63,032	3,720	-	3,720
058300	MILEAGE		-	-	1,948	-	1,948
061000	GENERAL SUPPLIES		10,463	16,674	18,600	-	18,600
073300	FURNITURE		4,776	17,323	3,348	(3,348)	-
073500	NON-CAPITAL EQUIPMENT		-	-	-	3,348	3,348
081000	DUES & FEES		2,486	3,097	-	-	-
<b>Total Expenditures</b>			<b>874,930</b>	<b>1,072,647</b>	<b>1,180,415</b>	<b>106,087</b>	<b>1,286,502</b>

### Staff FTE:

ADMINISTRATORS	4.00	4.00	5.00	-	5.00
EDUCATION SUPPORT PROFESSIONALS	2.00	2.00	2.00	-	2.00
<b>FIE Totals</b>	<b>6.00</b>	<b>6.00</b>	<b>7.00</b>	<b>-</b>	<b>7.00</b>



Program: Multi-Tier Support System  
Program Budget Manager: Tamara Acevedo  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 22111  
Date: July 1, 2023

### Program Description:

The Multi-Tier Support System (MTSS) program was originally implemented as Response to Interventions or RtI for one year only in FY05/06. It has since become a permanent program in District 11. Funds are used to implement an immediate plan to address student learning deficiencies including dyslexia. The plan supports pre-kindergarten through grade 12 for students demonstrating significant discrepancies between academic achievement and/or behavior and ability.

### Explanation for Use of Funds and Significant Changes:

- Program includes technical training and implementation as well as assessment.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	-	-	-	-	-
012020	TEMP. EMPLOYEES	TEACHER	-	1,740	21,252	-	21,252
012050	TEMP. EMPLOYEES	CLERICAL.	-	-	9,203	-	9,203
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	3,283	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	65,444	83,770	198,856	-	198,856
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	2,913	4,593	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	-	700	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	13,949	17,418	50,295	-	50,295
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	651	1,280	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL.	-	-	2,106	-	2,106
029030	MILEAGE		-	1,515	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		-	40,000	-	-	-
050000	OTHER PURCHASED SERVICES		121,898	126,575	270,753	-	270,753
055000	PRINTING		60	57	1,930	-	1,930
058000	TRAVEL & REGISTRATION		1,957	8,009	2,790	-	2,790
058300	MILEAGE		-	58	1,465	-	1,465
061000	GENERAL SUPPLIES		3,086	13,657	8,080	-	8,080
064200	TEXTBOOKS		40,742	24,629	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073401	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	EQUIPMENT<\$10K		-	1,591	-	-	-
081000	DUES & FEES		650	1,430	-	-	-
<b>Total Expenditures</b>			<b>251,349</b>	<b>330,305</b>	<b>566,730</b>	<b>-</b>	<b>566,730</b>

Program: Curriculum Alignment  
Program Budget Manager: Tamara Acevedo  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 22120  
Date: July 1, 2023

#### Program Description:

Services in this program provide direction and assistance in the support of curriculum alignment, instructional strategies, and methodology for standards-based systems. Teachers are brought in to develop curriculum guides, instructional products and/or strategies to better serve the schools. In addition, this program is responsible for the development and implementation of the technical assistance evaluation and subsequent coaching required by Colorado accreditation requirements.

#### Explanation for Use of Funds and Significant Changes:

- The curriculum and instructional services team has outlined a thorough action plan for implementing Colorado's revised state standards.
- This program supports all content areas and provides assistance for teacher induction.
- Support of unified school improvement plan (USIP) development.
- Trending analysis reduced mileage reimbursement line.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011050	REGULAR EMPLOYEES	CLERICAL.	92,388	113,943	135,420	25,686	161,106
012020	TEMP. EMPLOYEES	TEACHER	1,170	4,920	9,011	(540)	8,471
012050	TEMP. EMPLOYEES	CLERICAL.	-	11,826	5,960	(5,960)	-
013050	OVERTIME	CLERICAL.	-	80	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	20,075	12,330	4,000	5,363	9,363
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	159	2,431	-	-	-
015050	SALARIES	PARAPROFESSIONAL	-	126	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	4,634	6,032	4,344	(259)	4,085
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	34	521	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL.	40,204	45,337	55,188	7,190	62,378
039000	PROFESSIONAL/CONSULTANT SERVICES		20,000	225	1,000	(60)	940
050000	OTHER PURCHASED SERVICES		215	5,029	1,000	(1,000)	-
058000	TRAVEL & REGISTRATION		5,944	4,053	-	940	940
058300	MILEAGE REIMB.		47	-	-	-	-
061000	OTHER PURCHASED SERVICES		68,558	134,269	80,775	(4,846)	75,929
073400	EQUIPMENT		-	480	-	-	-
073500	NON-CAPITAL EQUIPMENT		2,925	590	-	-	-
<b>Total Expenditures</b>			<b>256,352</b>	<b>342,190</b>	<b>296,698</b>	<b>26,514</b>	<b>323,212</b>

#### Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	3.00	3.00	3.00	-	3.00
<b>FTE Totals</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>

Program: Science Kit Refurbishment  
Program Budget Manager: Darian Founds  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 2212Y  
Date: July 1, 2023

### Program Description:

Services in this program support the Science Kit Refurbishment Center. Three content areas are adapted from a variety of nationally and locally recognized projects that are aligned to state standards at each grade level, K-5. Each kit includes science lessons, materials, and equipment necessary to investigate earth, life, and/or physical science standards. Kits are delivered and then picked up and refurbished every 10-12 weeks. All consumables and other materials for these kits are identified, ordered, received, and replaced and then the kits are rotated to other schools and teachers, a minimum of three times a year. These kits are being redesigned to align with state standards. The “new” kits are being created and assembled with an eye toward fiscal prudence, to allow student the best possible science experiences K-5 while keeping material and equipment costs as low as possible.

### Explanation for Use of Funds and Significant Changes:

- Funding for two full time staff that pick up supplies, order materials, refurbish, and deliver science kits to the elementary schools, three times per year. Because of the volume of kits serviced, temporary help is necessary when and where applicable.
- Resources are used to refurbish and upgrade materials and supplies for the science kits.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011050	REGULAR EMPLOYEES	CLERICAL.	92,388	113,943	135,420	25,686	161,106
012020	TEMP. EMPLOYEES	TEACHER	1,170	4,920	9,011	(540)	8,471
012050	TEMP. EMPLOYEES	CLERICAL.	-	11,826	5,960	(5,960)	-
013050	OVERTIME	CLERICAL.	-	80	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	20,075	12,330	4,000	5,363	9,363
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	159	2,431	-	-	-
015050	SALARIES	PARAPROFESSIONAL	-	126	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	4,634	6,032	4,344	(259)	4,085
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	34	521	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL.	40,204	45,337	55,188	7,190	62,378
039000	PROFESSIONAL/CONSULTANT SERVICES		20,000	225	1,000	(60)	940
050000	OTHER PURCHASED SERVICES		215	5,029	1,000	(1,000)	-
058000	TRAVEL & REGISTRATION		5,944	4,053	-	940	940
058300	MILEAGE REIMB.		47	-	-	-	-
061000	OTHER PURCHASED SERVICES		68,558	134,269	80,775	(4,846)	75,929
073400	EQUIPMENT		-	480	-	-	-
073500	NON-CAPITAL EQUIPMENT		2,925	590	-	-	-
<b>Total Expenditures</b>			<b>256,352</b>	<b>342,190</b>	<b>296,698</b>	<b>26,514</b>	<b>323,212</b>

### Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	3.00	3.00	3.00	-	3.00
<b>FTE Totals</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>

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

Program No.: 22130  
Date: July 1, 2023

**Program Description:**

This program is used to account for costs associated with training instructional staff. The District's Professional Development Office has been deemed by Colorado to be a state in-service provider. Another major responsibility supported by this budget is the teacher induction program which is state mandated and required for a teacher or special service provider prior to receiving a professional license. This program provides the ability to offer substitutes as well as overtime and extra duty compensation. In addition it allows the opportunity to provide top of the field trainers while building capacity to train from within which is critical to making sure that the research based programs are delivered and implemented as they were designed. The funds from this program are often blended with federal and state funding to enhance the ability of the Professional Development office to provide quality training which allows our instructional staff to meet the requirements to be considered highly qualified both of which are federal and state mandates. The mill levy override (MLO) allocations for instructional staff training and technology staff training within this budget support the MLO/Audit Committee approved trainings.

**Explanation for Use of Funds and Significant Changes:**

- Salary and benefits are adjusted to reflect current projections.
- An increase in teacher FTE was approved to support the teacher and specialized service professional induction program.
- This program offers training required by the Colorado Department of Education.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHER	76,902	84,421	155,857	(58,980)	96,877
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	96,643	105,837	113,364	10,969	124,333
011050	REGULAR EMPLOYEES	CLERICAL.	90,464	105,751	91,555	14,129	105,684
012020	TEMP. EMPLOYEES	TEACHER	8,344	10,718	89,000	-	89,000
013050	OVERTIME	CLERICAL.	1,048	1,387	500	-	500
013060	OVERTIME	CRAFTS	-	-	1,000	-	1,000
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	139,996	57,786	192,265	-	192,265
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	2,000	2,500	2,988	-	2,988
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	-	-	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	-	88	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	63,251	45,614	120,493	(17,499)	102,994
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	26,554	28,238	32,371	2,970	35,341
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	-	-	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL.	30,214	32,988	31,966	3,689	35,655
020060	EMPLOYEE BENEFITS	CRAFTS	-	-	229	-	229
039000	PROFESSIONAL/CONSULTANT SERVICES		30,663	49,600	39,867	-	39,867
043100	COPIER MAINTENANCE		531	1,002	2,000	-	2,000
050000	OTHER PURCHASED SERVICES		60,270	122,690	101,000	-	101,000
055000	PRINTING		3,691	4,063	6,000	-	6,000
058000	TRAVEL & REGISTRATION		5,468	22,117	13,090	-	13,090
058300	MILEAGE REIMBURSEMENT		172	795	1,500	-	1,500
061000	GENERAL SUPPLIES		29,516	19,593	19,402	-	19,402
064200	TEXTBOOKS		-	56,112	4,000	-	4,000
065000	TECHNOLOGY SUPPLIES		107	581	1,000	-	1,000
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		376	30,807	4,200	-	4,200
081000	DUES		1,350	10,023	2,500	-	2,500
085200	INTERNAL WORK ORDERS		-	-	-	-	-

<b>Total Expenditures</b>	<b>667,559</b>	<b>792,711</b>	<b>1,026,147</b>	<b>(44,722)</b>	<b>981,425</b>
<b>Staff FTE:</b>					
TEACHERS	2.00	2.00	2.00	(1.00)	1.00
NON-TEACHER PROFESSIONALS	1.00	1.00	1.00	-	1.00
EDUCATION SUPPORT PROFESSIONALS	2.00	2.00	2.00	-	2.00
<b>FTE Totals</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>(1.00)</b>	<b>4.00</b>

Program: Educational Data Support Services  
Program Budget Manager: David Khaliqi  
Division: Information Technology  
Division Head: John McCarron

Program No.: 22140  
Date: July 1, 2023

### Program Description:

This program is inclusive of those services rendered for the academic assessment of the student. Included are activities related to assessing student achievement, such as testing. Alternatively, testing supplies may be charged to appropriate instructional programs.

### Explanation for Use of Funds and Significant Changes:

- This program supports the development and implementation of metrics and systems to gather customer and stakeholder satisfaction and requirement information. This activity may include contracted service providers at times.
- These line items are necessary for the day to day operations of this program.
- Equipment repair line item was reduced and reallocated to general instruction media supplies through the 2000 mill levy override.
- The general supplies budget was reduced and reallocated to program 21140, pupil accounting services.
- Program 28400 Application Development and Support received an allocation for other professional services from the other purchased services line item in this program.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	109,818	120,051	130,000	12,577	142,577
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	368,721	483,487	496,543	52,469	549,012
011050	REGULAR EMPLOYEES	CLERICAL.	93,165	93,549	102,514	3,022	105,536
012020	TEMP. EMPLOYEES	TEACHER	-	-	4,000	-	4,000
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	-	-	300	-	300
012050	TEMP. EMPLOYEES	CLERICAL.	240	1,487	300	-	300
013050	OVERTIME	CLERICAL.	1,064	-	100	-	100
015020	SUPPLEMENTAL PAY	TEACHERS	102,674	120,611	136,180	-	136,180
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	1,055	-	-	-
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	-	587	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	2,684	25	250	-	250
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	37,441	39,513	44,695	4,007	48,702
020020	EMPLOYEE BENEFITS	TEACHERS	22,408	25,734	41,955	-	41,955
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	111,331	143,769	157,082	23,570	180,652
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	-	128	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL.	45,238	43,099	48,279	(10,340)	37,939
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	-	3,600	3,600	-	3,600
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	-	-	-
043000	EQUIPMENT REPAIR		-	-	-	-	-
043100	COPIER MAINTENANCE		364	559	2,500	-	2,500
050000	OTHER PURCHASED SERVICES		3,559	179,764	251,900	501,100	753,000
055000	PRINTING		867	2,917	9,000	-	9,000
058000	TRAVEL & REGISTRATION		-	400	1,800	-	1,800
058300	MILEAGE REIMBURSEMENT		-	526	2,500	-	2,500
061000	GENERAL SUPPLIES		4,235	4,879	15,000	-	15,000
065000	ELECTRONIC MEDIA SUPPLIES		707	801	5,000	-	5,000
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		19,731	4,874	6,200	-	6,200
<b>Total Expenditures</b>			<b>924,249</b>	<b>1,271,415</b>	<b>1,459,698</b>	<b>586,405</b>	<b>2,046,103</b>

### Staff FTE:

ADMINISTRATORS	1.00	1.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS	4.00	6.00	6.00	-	6.00
EDUCATION SUPPORT PROFESSIONALS	3.00	2.00	2.00	-	2.00
<b>FTE Totals</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>

Program: Achieve Team  
Program Budget Manager: Natasha Crouse  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 22190  
Date: July 1, 2023

### Program Description:

This program is designed to support the identified opportunities at individual schools. This team assists sites, develops root cause, and then designs and implements a plan for improvement. This program also aligns itself and resources with the identified district root cause(s) and supports the implementation of a plan at that level.

### Explanation for Use of Funds and Significant Changes:

- Resources are used to support the professional development needs identified at each site.
- Contingency funds are the amount of budget that has not yet been allocated to a specific school plan.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHER	19,163	-	91,278	69,722	161,000
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	92,890	101,777	105,332	10,191	115,523
011050	REGULAR EMPLOYEES	CLERICAL.	-	-	-	-	-
012020	TEMP. EMPLOYEES	TEACHER	1,103	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	6,819	-	-	-	-
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	-	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	8,512	-	21,129	24,621	45,750
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	25,316	26,852	29,824	2,790	32,614
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	-	-	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		-	54,000	-	-	-
050000	OTHER PURCHASED SERVICES		160	-	1,200	-	1,200
055000	PRINTING		688	2	1,000	-	1,000
058000	TRAVEL & REGISTRATION		-	-	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		-	-	1,100	-	1,100
061000	GENERAL SUPPLIES		5,701	3,484	7,000	-	7,000
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		1,560	-	-	-	-
084000	CONTINGENCY		-	-	424,565	-	424,565
<b>Total Expenditures</b>			<b>161,911</b>	<b>186,115</b>	<b>684,428</b>	<b>107,324</b>	<b>791,752</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		2.00	1.00	1.00	-	1.00
	TEACHERS		-	1.00	1.15	1.00	2.15
<b>FTE Totals</b>			<b>2.00</b>	<b>2.00</b>	<b>2.15</b>	<b>1.00</b>	<b>3.15</b>

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

Program No.: 22210  
Date: July 1, 2023

### Program Description:

The Learning Resource Services (LRS)/Instructional Technology program covers the costs associated with supervision of library technology program, library technical services, 21<sup>st</sup> century learning, the Professional Resource Center, and district software licensing. These teams of people directly support schools in professional development, library material cataloging, software license compliance, and highlighting school events.

### Explanation for Use of Funds and Significant Changes:

- The budget supports the operational costs related to Learning Resource Services/Instructional Technology.
- This budget supports 3.0 professional, 1.0 teacher and 5.0 ESP for a total of 9.0 FTE.
- Budget for crafts and trades has been moved to clerical.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHER	-	15,731	-	-	-
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	355,644	374,982	394,472	42,594	437,066
011050	REGULAR EMPLOYEES	CLERICAL.	110,095	129,257	133,102	61,166	194,268
011060	REGULAR EMPLOYEES	CRAFTS & TRADES	54,541	60,067	42,464	3,007	45,471
012050	TEMP. EMPLOYEES	CLERICAL.	-	-	2,000	-	2,000
013050	OVERTIME	CLERICAL.	610	2,705	38,688	-	38,688
013060	OVERTIME	CRAFTS & TRADES	-	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	18,328	19,588	18,287	-	18,287
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	1,813	7,318	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	2,652	1,308	7,225	-	7,225
015060	SUPPLEMENTAL PAY	CRAFTS & TRADES	-	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	3,900	10,227	4,179	-	4,179
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	83,021	86,299	102,170	18,741	120,911
020050	EMPLOYEE BENEFITS	CLERICAL.	38,344	42,232	58,080	4,546	62,626
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	22,360	22,318	15,191	1,127	16,318
043100	COPIER MAINTENANCE		83	1,318	1,000	-	1,000
061000	GENERAL SUPPLIES		1,755	3,653	4,553	-	4,553
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		1,285	749	1,000	-	1,000
<b>Total Expenditures</b>			<b>694,432</b>	<b>777,753</b>	<b>822,411</b>	<b>131,181</b>	<b>953,592</b>

### Staff FTE:

NON-TEACHER PROFESSIONALS	4.00	4.00	4.00	-	4.00
EDUCATION SUPPORT PROFESSIONALS	4.00	4.00	4.00	-	4.00
TEACHERS	-	-	-	-	-
<b>FTE Totals</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>-</b>	<b>8.00</b>

Program: School Library Services  
Program Budget Manager: Melissa Smead  
Division: Information Technology  
Division Head: John McCarron

Program No.: 22220  
Date: July 1, 2023

### Program Description:

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

### Explanation for Use of Funds and Significant Changes:

- This program supports the salary and benefits for the District's library technology programs. It also supports the costs needed to provide schools professional development opportunities for growth.
- Specialized training costs for site-based library and technology staff are included here. This results in a fluid travel and registration budget for staff training.
- A recurring budget modification was granted to continue to fund costs of membership dues in the National School Board Association, which increased significantly.
- Costs associated with release time for site based library and technology staff during the work-day are included.
- A permanent budget modification was approved to fund the increasing cost of membership dues.
- Staff FTE is based on the allocation letters issued each spring from Human Resources.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHER	3,162,520	3,449,646	3,579,241	333,836	3,913,077
011040	REGULAR EMPLOYEES	PARAPROFESSIONAL	729,191	707,697	825,367	(2,255)	823,112
012020	TEMP. EMPLOYEES	TEACHER	-	-	4,000	-	4,000
013040	OVERTIME	PARAPROFESSIONAL	1,621	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	102,694	109,249	85,176	-	85,176
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	3,181	6,307	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	1,105,894	1,162,180	1,253,530	91,350	1,344,880
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	272,554	240,736	299,648	(5,616)	294,032
035000	EMPLOYEE TRAINING & DEVELOP		147	-	-	-	-
044300	RENTAL OF VEHICLES		153	-	-	-	-
050000	OTHER PURCHASED SERVICES		805	696	27,477	57,000	84,477
055000	PRINTING		761	228	9,160	-	9,160
058000	TRAVEL & REGISTRATION		749	8,795	12,006	-	12,006
058300	MILEAGE REIMBURSEMENT		-	419	1,200	-	1,200
061000	GENERAL SUPPLIES		5,823	4,318	3,830	-	3,830
062600	MOTOR VEHICLE FUELS		27	-	-	-	-
064300	LIBRARY/MEDIA SUPPLIES		51,351	3,055	7,920	-	7,920
065000	ELECTRONIC MEDIA SUPPLIES		1,200	177	685	-	685
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		12,006	18,090	4,000	-	4,000
081000	DUES		12,955	-	11,105	-	11,105
085700	INTERNAL DIST CLAIM EXP		-	-	-	-	-
<b>Total Expenditures</b>			<b>5,463,632</b>	<b>5,711,593</b>	<b>6,124,345</b>	<b>474,315</b>	<b>6,598,660</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		29.00	29.00	29.00	(3.00)	26.00
	TEACHERS		51.00	52.00	51.00	-	51.00
<b>FTE Totals</b>			<b>80.00</b>	<b>81.00</b>	<b>80.00</b>	<b>(3.00)</b>	<b>77.00</b>



Program: Educational Television Services  
Program Budget Manager: Devra Ashby  
Division: Superintendent  
Division Head: Michael W. Gaal

Program No.: 22240  
Date: July 1, 2023

### Program Description:

This program is used to identify costs associated with the operation of the media production services, which includes the television studio (Channel 16), educational video, and TV production services for all schools and the District, and limited school site instructional materials support.

### Explanation for Use of Funds and Significant Changes:

- This program provides five FTE (non-teaching professionals) and one ESP FTE.
- The primary job duties include casting educational programming to schools and the community; producing both educational and informational video programming for use by students, staff, and the community; as well as helping train students in basic video production
- Funding for overtime is provided through redistribution of funds.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	353,991	405,194.28	415,691.00	40,217	455,908.00
011060	REGULAR EMPLOYEES	CRAFTS & TRADES	66,579	75,342.29	78,027.00	7,056	85,083.00
012060	TEMP. EMPLOYEES	CRAFTS & TRADES	2,812	1,919.58	9,000.00	-	9,000.00
013060	OVERTIME	CRAFTS & TRADES	2,322	6,702.89	1,000.00	-	1,000.00
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	5,000	-	995.00	-	995.00
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	-	-	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	123,902	131,795.91	143,195.00	13,030	156,225.00
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	-	-	-	-	-
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	16,042	18,294.83	21,067.00	1,325	22,392.00
050000	OTHER PURCHASED SERVICES		14,273	-	12,800.00	-	12,800.00
058000	TRAVEL & REGISTRATION		-	12,611.29	400.00	-	400.00
058300	MILEAGE REIMBURSEMENT		-	770.14	1,000.00	-	1,000.00
061000	GENERAL SUPPLIES		16,642	57.50	8,500.00	-	8,500.00
065000	ELECTRONIC MEDIA		2,055	10,805.29	-	-	-
073200	VEHICLES		-	1,727.72	-	-	-
073500	NON-CAPITAL EQUIPMENT		4,924	21,877.29	23,000.00	(20,000)	3,000.00
081000	DUES		-	-	2,000.00	-	2,000.00
085200	INTERNAL WORK ORDERS		-	-	-	-	-
085700	INTERNAL RISK RELATED		-	(494)	-	-	-
<b>Total Expenditures</b>			<b>608,544</b>	<b>686,605</b>	<b>716,675</b>	<b>41,628</b>	<b>758,303</b>

### Staff FTE:

NON-TEACHER PROFESSIONALS	5.00	5.00	5.00	-	5.00
EDUCATION SUPPORT PROFESSIONALS	1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>

Program: Supervision of Special Education  
Program Budget Manager: Judy Gudvangen  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 22310  
Date: July 1, 2023

### Program Description:

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

### Explanation for Use of Funds and Significant Changes:

- Purchased services, equipment, and supplies and materials are provided to assist in the instruction of students with disabilities.
- This budget pays for the salaries and benefits for the special education administrative and supervisory staff.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	127,218	137,680	145,863	14,112	159,975
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	407,380	452,074	464,985	44,886	509,871
011050	REGULAR EMPLOYEES	CLERICAL.	145,269	161,370	163,639	14,797	178,436
013050	OVERTIME	CLERICAL.	312	-	-	-	-
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	-	4,980	-	4,980
015050	SUPPLEMENTAL PAY	CLERICAL.	-	42	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	36,671	35,146	39,061	3,684	42,745
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	122,891	126,403	139,256	12,831	152,087
020050	EMPLOYEE BENEFITS	CLERICAL.	68,706	66,665	62,452	10,277	72,729
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	3,000	3,000	3,000	-	3,000
029030	MILEAGE ALLOWANCE	NON-TEACHER PROF.	3,120	4,400	4,560	1,340	5,900
033100	LEGAL SERVICES		278,850	199,057	330,000	(200,000)	130,000
043100	COPIER MAINTENANCE		891	1,672	2,400	-	2,400
050000	OTHER PURCHASED SERVICES		3,064	3,253	2,800	-	2,800
055000	PRINTING		1	180	1,500	-	1,500
058000	TRAVEL & REGISTRATION		1,040	1,618	500	-	500
058300	MILEAGE		-	149	2,800	(1,340)	1,460
061000	GENERAL SUPPLIES		11,333	9,486	8,500	-	8,500
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		3,838	6,895	1,965	-	1,965
081000	DUES		392	784	750	-	750
<b>Total Expenditures</b>			<b>1,213,974</b>	<b>1,209,875</b>	<b>1,379,011</b>	<b>(99,413)</b>	<b>1,279,598</b>
<b>Staff FTE:</b>							
	ADMINISTRATORS		1.00	1.00	1.00	-	1.00
	NON-TEACHER PROFESSIONALS		4.95	4.95	4.95	-	4.95
	EDUCATION SUPPORT PROFESSIONALS		3.60	3.60	3.60	-	3.60
<b>FTE Totals</b>			<b>9.55</b>	<b>9.55</b>	<b>9.55</b>	<b>-</b>	<b>9.55</b>

Program: Supervision of Career and Technical Education Programs Program No.: 22320  
 Program Budget Manager: Duane Roberson  
 Division: Achievement, Learning, and Leadership Date: July 1, 2023  
 Division Head: Tamara Acevedo

**Program Description:**

Supervision of post-secondary opportunities and career and technical education programs. All activities associated with directing, managing, and supervising are in this program.

**Explanation for Use of Funds and Significant Changes:**

- This program recognizes the need for oversight of the Career and Technical studies for the secondary level.
- This program pays for the Career and Technical Education Director's salary and benefits as well as an administrative assistant salary and benefits for a total of 2.0 FTE.
- Because an operating office to conduct the supervision of the career and technical programs was created, funding to support this office is budgeted.
- A mileage reimbursement budget pays for travel between district sites.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	145,927	311,283	325,051	125,112	450,163
011050	REGULAR EMPLOYEES	CLERICAL.	43,749	85,358	96,566	8,731	105,297
012020	TEMP PAY	TEACHER	4,298	6,585	15,200	(14,000)	1,200
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	1,604	-	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL.	4,317	6,098	7,000	(7,000)	-
015020	SUPPLEMENTAL PAY	TEACHER	58,188	52,483	66,583	(10,700)	55,883
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	478	2,669	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	126	222	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	13,515	12,205	24,068	(11,018)	13,050
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	35,078	84,491	98,147	40,745	138,892
020050	EMPLOYEE BENEFITS	CLERICAL.	21,003	30,270	35,450	474	35,924
029030	MILEAGE ALLOWANCE	NON-TEACHER PROF.	1,860	-	1,705	(1,705)	-
043100	COPIER MAINTENANCE		-	281	500	-	500
050000	OTHER PURCHASED SERVICES		8,512	3,754	8,000	(3,000)	5,000
055000	PRINTING		-	-	500	-	500
058000	TRAVEL & REGISTRATION		34,560	28,019	85,500	(20,112)	65,388
058300	MILEAGE REIMBURSEMENT		247	1,269	2,000	-	2,000
061000	GENERAL SUPPLIES		3,787	6,571	3,500	-	3,500
065000	ELECTRONIC MEDIA		220	4,310	-	-	-
073500	NON-CAPITAL EQUIPMENT		12,397	8,157	250	(250)	-
081000	DUES		1,925	1,937	1,250	3,250	4,500
<b>Total Expenditures</b>			<b>391,792</b>	<b>645,962</b>	<b>771,270</b>	<b>110,527</b>	<b>881,797</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		2.00	3.50	3.50	1.00	4.50
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	2.00	-	2.00
<b>FTE Totals</b>			<b>3.00</b>	<b>4.50</b>	<b>5.50</b>	<b>1.00</b>	<b>6.50</b>

Program: Supervision of Adult Education  
Program Budget Manager: Melissa Burkhardt-Shields  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 22330

Date: July 1, 2023

### Program Description:

Adult and Family Education (AFE) provides English language learning, adult basic education, adult secondary education, (often referred to as general educational development or GED preparation) as well as family literacy services. AFE serves approximately 1,000 students ages 17 and up, 156 families, and 216 children each program year. The program operates under the standards of the Colorado Department of Education and the federal Workforce Investment Act.

### Explanation for Use of Funds and Significant Changes:

- Federal and state mandates require annual reporting on the achievement of each student, the accomplishment of instructional goals, student retention, collaboration, and partnerships, funding diversity, and staff development.
- The supervision of adult and family education consists of 1.0 FTE for the program director and 1.0 FTE for the administrative assistant.
- Two additional education support professionals were moved into this program in FY18/19, which eliminated the District contribution from the grants fund.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	112,133	122,519	128,377	12,421	140,798
011030	REGULAR EMPLOYEES	PROFESSIONALS	-	-	-	-	-
011050	REGULAR EMPLOYEES	CLERICAL.	86,620	97,723	110,781	10,018	120,799
012020	TEMP. EMPLOYEES	TEACHERS	-	-	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL.	-	-	-	-	-
013050	OVERTIME	CLERICAL.	-	149	-	-	-
015020	SUPPLEMENTAL PAY	TEACHERS	-	-	-	-	-
015030	SUPPLEMENTAL PAY	PROFESSIONALS	-	-	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	-	1,664	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	34,831	36,293	40,370	3,722	44,092
020020	EMPLOYEE BENEFITS	TEACHERS	-	-	-	-	-
020030	EMPLOYEE BENEFITS	PROFESSIONALS	-	-	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL.	24,386	26,457	31,043	2,249	33,292
043100	COPIER MAINTENANCE		1,371	1,520	2,180	-	2,180
061700	GRADUATION SUPPLIES		-	-	-	-	-
<b>Total Expenditures</b>			<b>259,342</b>	<b>286,325</b>	<b>312,751</b>	<b>28,410</b>	<b>341,161</b>
<b>Staff FTE:</b>							
	ADMINISTRATOR		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		3.00	3.00	3.00	-	3.00
<b>FTE Totals</b>			<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>

Program: Supervision of Athletic Program  
Program Budget Manager: Christopher Noll  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 22340  
Date: July 1, 2023

### Program Description:

This budget pays for activities associated with directing, managing, and supervising the athletic programs at the secondary level in the District. District 11 has nine middle schools and four high schools.

### Explanation for Use of Funds and Significant Changes:

- The athletic supervision program administrative, professional, and clerical staff provide the supervision and coordination for athletic programs in the District.
- High school allocations provide for equipment purchase and maintenance at each of the four high schools.
- In addition to the program director are four .5 FTE athletic directors/business managers at the high school level.
- All activities at Garry Berry stadium are managed in this program.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	386,267	423,564	432,840	45,449	478,289
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	113,192	141,840	83,256	88,486	171,742
011050	REGULAR EMPLOYEES	CLERICAL	47,361	52,662	54,837	4,959	59,796
012020	TEMP. EMPLOYEES	TEACHER	303	5,296	-	-	-
013040	OVERTIME	PARAPROFESSIONAL	-	-	-	-	-
013050	OVERTIME	CLERICAL	-	489	-	-	-
013060	OVERTIME	CRAFTS, TRADES	381	958	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	2,000	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	1,795	9,584	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	637	9	-	-	-
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	471	1,552	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	128,765	117,038	138,935	11,465	150,400
020020	EMPLOYEE BENEFITS	TEACHER	447	3,039	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	51,564	51,487	29,145	36,575	65,720
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	-	-	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL.	10,894	11,787	13,228	943	14,171
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	183	503	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		-	1,653	37,990	-	37,990
043100	COPIER MAINTENANCE		278	362	1,000	-	1,000
050000	OTHER PURCHASED SERVICES		1,295	786	200	-	200
055000	PRINTING		1,163	393	300	-	300
058000	TRAVEL & REGISTRATION		1,622	1,068	-	-	-
058300	MILEAGE REIMBURSEMENT		797	1,429	2,901	-	2,901
061000	GENERAL SUPPLIES		3,540	3,527	4,893	-	4,893
073500	NON-CAPITAL EQUIPMENT		1,890	2,469	1,000	-	1,000
081000	DUES & MEMBERSHIP FEES		-	165	-	-	-

<b>Total Expenditures</b>	<b>754,844</b>	<b>831,656</b>	<b>800,525</b>	<b>187,877</b>	<b>988,402</b>
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### Staff FTE:

ADMINISTRATORS	4.00	4.00	4.00	-	4.00
NON-TEACHER PROFESSIONALS	4.00	4.00	4.00	-	4.00
EDUCATION SUPPORT PROFESSIONALS	1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>

Program:	Supervision of English as a Second Language (ESL)	Program No.:	22350
Program Budget Manager:	Nicole Giardin		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2023
Division Head:	Tamara Acevedo		

**Program Description:**

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

**Explanation for Use of Funds and Significant Changes:**

- Identification and testing of all students who declare a language other than English as primary comes from this program.
- Collection and entry data for all limited English proficient students are recorded in this program.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	87,784	63,985	81,241	7,861	89,102
011050	REGULAR EMPLOYEES	CLERICAL.	17,683	13,462	17,134	(1,803)	15,331
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	372	531	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	19,092	13,369	27,474	2,510	29,984
020050	EMPLOYEE BENEFITS	CLERICAL.	4,047	7,100	10,833	(4,518)	6,315
050000	OTHER PURCHASED SERVICES		-	-	800	-	800
058000	TRAVEL & REGISTRATION		-	-	-	-	-
058300	MILEAGE REIMBURSEMENT		-	22	800	-	800
061000	GENERAL SUPPLIES		814	775	3,000	-	3,000
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		875	-	-	-	-
<b>Total Expenditures</b>			<b>130,667</b>	<b>99,245</b>	<b>141,282</b>	<b>4,050</b>	<b>145,332</b>

**Staff FTE:**

NON-TEACHER PROFESSIONALS	1.00	1.00	1.00	-	1.00
EDUCATION SUPPORT PROFESSIONALS	0.50	0.50	0.50	-	0.50
<b>FTE Totals</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>-</b>	<b>1.50</b>

Program: Supervision of Gifted and Talented Program  
Program Budget Manager: Emily Andrews  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 22370  
Date: July 1, 2023

### Program Description:

Supervision of the District's gifted and talented program includes coordinating, managing, supervising and evaluating the program. In addition, supervision involves the implementation of state law: the writing of advanced learning plans and the identification and service of gifted and talented students in five talent areas (academic, intellectual, creative thinking, leadership and visual and performing arts). The department has put into place a business assessment of program alignment, and improved the identification, instruction and achievement of district gifted and talented children.

### Explanation for Use of Funds and Significant Changes:

- Supervision of gifted and talented program funds is budgeted for salary and benefits for one supervisor and budget is also provided for support staff salary and benefits.
- This program provides resources and support of school programs, business planning, curriculum and professional development through supplemental pay.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	62,192	78,342	84,524	8,178	92,702
011050	REGULAR EMPLOYEES	CLERICAL.	17,683	14,110	17,134	(1,803)	15,331
012050	TEMP. EMPLOYEES	CLERICAL.	-	33	-	-	-
013050	OVERTIME	CLERICAL.	-	-	100	-	100
015020	SUPPLEMENTAL PAY	TEACHER	3,648	3,927	1,950	-	1,950
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	317	-	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	43	154	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	777	794	450	-	450
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	17,370	21,558	24,998	2,323	27,321
020050	EMPLOYEE BENEFITS	CLERICAL.	4,077	7,613	10,858	(4,517)	6,341
039000	PROFESSIONAL/CONSULTANT SERVICES		675	1,000	10,000	-	10,000
050000	OTHER PURCHASED SERVICES		450	1,616	14,000	-	14,000
055000	PRINTING		1,107	1,163	2,000	-	2,000
058000	TRAVEL & REGISTRATION		14,898	11,692	2,488	-	2,488
058300	MILEAGE REIMBURSEMENT		82	196	750	-	750
061000	GENERAL SUPPLIES		3,167	11,268	10,000	-	10,000
073500	NON-CAPITAL EQUIPMENT		304	2,706	-	-	-
081000	DUES AND MEMBERSHIPS		-	-	250	-	250
<b>Total Expenditures</b>			<b>126,789</b>	<b>156,174</b>	<b>179,502</b>	<b>4,181</b>	<b>183,683</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		0.50	0.50	0.50	-	0.50
<b>FTE Totals</b>			<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>-</b>	<b>1.50</b>

Program:	Supervision of Special Education Early Childhood	Program No.:	22380
Program Budget Manager:	Judy Gudvangen		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2023
Division Head:	Tamara Acevedo		

**Program Description:**

The Supervision of the Special Education Early Childhood program works closely with program 17910, Special Education Early Childhood; 17710, Speech Pathology; 21600, Occupational and Physical Therapy; and 21700, Behavior Intervention as they apply to the preschool portion within their own programs.

**Explanation for Use of Funds and Significant Changes:**

- The 1.0 FTE provides a community liaison for early childhood preschool programs.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHER		-	-	-	
011040	REGULAR EMPLOYEES	PARAPROFESSIONAL	41,446	46,805	38,072	3,444	41,516
013040	OVERTIME	PARAPROFESSIONAL	-	159	-	-	-
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	-	42	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	-	-	-	-	-
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	20,264	19,096	8,833	628	9,461
055000	PRINTING		-	-	-	-	-
061000	GENERAL SUPPLIES		-	984	1,559	-	1,559
<b>Total Expenditures</b>			<b>61,709</b>	<b>67,087</b>	<b>48,464</b>	<b>4,072</b>	<b>52,536</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>			<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>



Program: Supervision of Summer Enrichment  
 Program Budget Manager: Darian Founds  
 Division: Achievement, Learning, and Leadership  
 Division Head: Tamara Acevedo

Program No.: 22400

Date: July 1, 2023

**Program Description:**

Activities associated with directing, managing and supervising the summer enrichment program (009SL) which extends the learning opportunities for interested students are accounted for in this program.

**Explanation for Use of Funds and Significant Changes:**

- This program provides funding for compensation and benefits for administration of the Summer Enrichment Program.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	-	16,275	(976)	15,299
015020	SUPPLEMENTAL PAY	TEACHER	389	2,571	75,000	(4,500)	70,500
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	-	4,630	(277)	4,353
015050	SUPPLEMENTAL PAY	CLERICAL.	-	-	55,800	(3,348)	52,452
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	-	-	3,979	(238)	3,741
020020	EMPLOYEE BENEFITS	TEACHER	83	548	17,138	(1,028)	16,110
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	-	-	1,061	(63)	998
020050	EMPLOYEE BENEFITS	CLERICAL.	-	-	13,610	(816)	12,794
050000	OTHER PURCHASED SERVICES		-	26,360	-	-	-
055000	PRINTING		-	-	-	-	-
<b>Total Expenditures</b>			<b>472</b>	<b>29,479</b>	<b>187,493</b>	<b>(11,246)</b>	<b>176,247</b>

Program: Supervision of IB Program  
Program Budget Manager: Tamara Acevedo  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 22410

Date: July 1, 2023

### Program Description:

Activities associated with directing, managing and supervising the International Baccalaureate (IB) program at General William J. Palmer High School, North Middle School and Midland International Elementary School are accounted for in this program.

### Explanation for Use of Funds and Significant Changes:

- These funds provide for coordination of travel and registration in support of professional development for the International Baccalaureate program.
- Increases in registration and travel costs for program professional development account for the increase in this line item.
- Salaries and benefits are adjusted according to current projections.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHER	219,635	216,650	332,857	(29,909)	302,948
012020	TEMP. EMPLOYEES	TEACHER	-	461	2,293	-	2,293
015020	SUPPLEMENTAL PAY	TEACHER	3,556	25,981	24,550	-	24,550
020020	EMPLOYEE BENEFITS	TEACHER	74,548	78,136	111,475	(13,015)	98,460
058000	TRAVEL & REGISTRATION		16,817	20,250	4,251	-	4,251
<b>Total Expenditures</b>			<b>314,557</b>	<b>341,479</b>	<b>475,426</b>	<b>(42,924)</b>	<b>432,502</b>
<b>Staff FTE:</b>							
	TEACHERS		3.50	3.50	3.50	0.50	4.00
<b>FTE Totals</b>			<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>0.50</b>	<b>4.00</b>

Program: Supervision of Summer High School  
 Program Budget Manager: Tamara Acevedo  
 Division: Achievement, Learning, and Leadership  
 Division Head: Tamara Acevedo

Program No.: 22420

Date: July 1, 2023

### Program Description:

Activities associated with directing, managing and supervising the summer high school program which extends the learning opportunities for summer high school students are accounted for in this program.

### Explanation for Use of Funds and Significant Changes:

- This program was created to account for the administrative expenditures associated with the summer high school program (009SS).
- Other purchased services and general supplies support the day to day operations of this program.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	-	6,443	-	6,443
015020	SUPPLEMENTAL PAY	TEACHER	-	-	1,840	-	1,840
015050	SUPPLEMENTAL PAY	CLERICAL.	-	-	2,406	-	2,406
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	-	-	3,065	-	3,065
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	-	-	1,473	-	1,473
020020	EMPLOYEE BENEFITS	TEACHER	-	-	422	-	422
020050	EMPLOYEE BENEFITS	CLERICAL.	-	-	550	-	550
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	-	-	701	-	701
050000	OTHER PURCHASED SERVICES		-	-	644	-	644
061000	GENERAL SUPPLIES		-	-	465	-	465
086900	INDIRECT COSTS		3,675	3,675	3,418	-	3,418
<b>Total Expenditures</b>			<b>3,675</b>	<b>3,675</b>	<b>21,427</b>	<b>-</b>	<b>21,427</b>

Program: Equity & Inclusion  
Program Budget Manager: Alexis Knox-Miller  
Division: Superintendent  
Division Head: Michael W. Gaal

Program No.: 22910  
Date: July 1, 2023

### Program Description:

• This program is designed to operationalize the D11 Equity Policy. The Department of Equity and Inclusion is responsible for removing barriers, allocating resources, providing training, and doing what is necessary to ensure that all children have access to the same outcomes. Further, the Department of Equity and Inclusion is responsible for helping schools with resources to narrow the gaps between the highest-and-lowest-performing students and eliminating the racial predictability and disproportionality of which students occupy the highest and lowest achievement categories.

### Explanation for Use of Funds and Significant Changes:

- Salaries and benefits to support the build-out of the Department of Equity and Inclusion
- Professional Development to support the work of equity
- Creation of school-level Equity Teams (E-Teams)
- Supplies and equipment for the Department of Equity and Inclusion office
- Consultancy fees for implementation and scale-up from comprehensive equity audit

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHER	-	51,006	(99,453)	99,453	-
011050	REGULAR EMPLOYEES	CLERICAL.	-	46,581	(49,685)	49,685	-
013050	OVERTIME	CLERICAL.	-	67	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	-	5,947	8,138	(8,138)	-
015050	SUPPLEMENTAL PAY	CLERICAL.	-	-	-	-	-
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	-	-	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	-	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	-	23,429	(48,660)	48,660	-
020050	EMPLOYEE BENEFITS	CLERICAL.	-	10,299	(11,986)	11,986	-
039000	PROFESSIONAL/CONSULTANT SERVICES		-	4,000	33,000	(33,000)	-
050000	OTHER PURCHASED SERVICES		-	-	-	-	-
055000	PRINTING		-	775	-	-	-
058300	MILEAGE		-	98	-	-	-
061000	GENERAL SUPPLIES		-	5,407	20,000	(20,000)	-
065000	TECHNOLOGY		-	3,778	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	-	2,000	(2,000)	-
<b>Total Expenditures</b>			-	<b>151,387</b>	<b>(146,646)</b>	<b>146,646</b>	-
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		-	1.00	1.00	(1)	-
	TEACHERS		-	2.00	2.00	(2)	-
<b>FTE Totals</b>			-	<b>3.00</b>	<b>3.00</b>	<b>(3.00)</b>	-

Program: Board Secretary/Clerk  
Program Budget Manager: Michael W. Gaal  
Division: Superintendent  
Division Head: Michael W. Gaal

Program No.: 23120  
Date: July 1, 2023

### Program Description:

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

### Explanation for Use of Funds and Significant Changes:

- To support the Board of Education in their role and to provide the necessary resources for the board meetings, conferences, retreats, and other related duties as a function of their role. This program also enhances the capabilities of the Board of Education to reduce out-of-pocket expenses as they conduct district business, which may be mandated. These expenses may include facsimile machines, phone lines, cell phones and service, computers and internet costs at the board members' residences.
- Within the travel and registration budget \$1,500 is allocated for each board member to be used for their travel and attendance at meetings and conferences associated with membership in the American Association of School Administrators (AASA), the National School Board Association (NSBA) and the Colorado Association of School Boards (CASB).
- Provides the electronic equipment in the boardroom for board of education meetings.
- This program supports one FTE for the board secretary.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011050	REGULAR EMPLOYEES	CLERICAL.	56,306	61,404	62,863	5,685	68,548
012030	TEMP EMPLOYEES	PROFESSIONALS	-	432	-	-	-
013050	OVERTIME	CLERICAL.	959	8,126	9,960	-	9,960
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	-	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	-	960	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	-	-	-	-	-
020030	EMPLOYEE BENEFITS	PROFESSIONALS	-	96	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL.	23,223	-	22,247	1,467	23,714
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	-	-	-
050000	OTHER PURCHASED SERVICES		17,766	52,424	26,809	-	26,809
055000	PRINTING		115	1,065	2,000	-	2,000
058000	TRAVEL & REGISTRATION		4,883	16,952	20,500	7,000	27,500
058300	MILEAGE REIMBURSEMENT		104	165	394	2,500	2,894
061000	GENERAL SUPPLIES		623	883	2,000	-	2,000
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
081000	DUES & FEES		21,335	21,335	21,335	1,000	22,335
<b>Total Expenditures</b>			<b>125,313</b>	<b>163,842</b>	<b>168,108</b>	<b>17,652</b>	<b>185,760</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>			<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>

Program: Treasurer Services  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: TBD

Program No.: 23130  
Date: July 1, 2023

**Program Description:**

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

**Explanation for Use of Funds and Significant Changes:**

- The treasurer services program has no district employees but instead uses contractual services for the management of investment/cash management services and debt issuance. The most significant expenses for this program include the following:
  1. Bank charges and armored car fees related to the operation of all district bank accounts
  2. Financial advisor, rating agent and other fees related to the issuance of district debt
  3. Processing fees associated with online and credit card purchases made by customers

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
031300	BANKING SERVICE FEES		3,573	10,421	12,320	-	12,320
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	12,000	-	12,000
<b>Total Expenditures</b>			<b>3,573</b>	<b>10,421</b>	<b>24,320</b>	<b>-</b>	<b>24,320</b>

Program: Election Services  
Program Budget Manager: Michael W. Gaal  
Division: Superintendent  
Division Head: Michael W. Gaal

Program No.: 23140  
Date: July 1, 2023

**Program Description:**

The purpose of this program is to support the election process conducted through El Paso County. When physical polling sites are needed by the county, School District 11 offers its facilities at no cost to the county to use.

**Explanation for Use of Funds and Significant Changes:**

- This program is necessary to fund activities for the election process for School District 11. Board of education elections are held every other year during the state general election in November. Mill levy increase elections may be held only in November in any year.
- Election costs are incurred by El Paso County on behalf of Colorado Springs School District 11 questions on the November coordinated ballot and the District must reimburse the county for such costs. These costs are estimated by the county and are based on the number of voters for an election and the percentage of those voters that will be in District 11's voting district. Election fees are partially determined by the number of entities that have questions on the ballot. More entities with ballot questions lower the District's costs. Add in TABOR costs and the Help America Vote Act along with other election costs for newspaper advertisements, pro and con statements, this makes up the election fees.
- This budget will support the board of education election question in November 2019.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
031200	ELECTION FEES		187,085	102,250	30,500	-	30,500
061000	GENERAL SUPPLIES		35,500	-	200	-	200
<b>Total Expenditures</b>			<b>222,585</b>	<b>102,250</b>	<b>30,700</b>	<b>-</b>	<b>30,700</b>

Program:	Tax Assessment/Collections	Program No.:	23160
Program Budget Manager:	Laura Hronik		
Division:	Business Services	Date:	July 1, 2023
Division Head :	Brandan Comfort		

**Program Description:**

The tax assessment program accounts for the treasurer's collection fees related to collection of property tax revenues by the El Paso County Treasurer. Colorado state statutes allow the county to retain a collection fee of .25 percent of current year tax collections. There is no collection fee for bond funds.

**Explanation for Use of Funds and Significant Changes:**

- The entire budget for this program is used to pay the El Paso County treasurer fees. The total cost of this budget is directly proportional to the total amount of property taxes collected.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
031100	TREASURER'S COLLECTION FEES		159,820	183,676	155,000	-	155,000
<b>Total Expenditures</b>			<b>159,820</b>	<b>183,676</b>	<b>155,000</b>	<b>-</b>	<b>155,000</b>



Program: Audit Services  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: Brandan Comfort

Program No.: 23170  
Date: July 1, 2023

**Program Description:**

The audit services program accounts for the expenses associated with the audit of the District's Comprehensive Annual Financial Report (CAFR) and the other audit services as separately agreed upon. The District's CAFR received an unmodified opinion from the auditors and was awarded the Certificate of Excellence in Financial Reporting from the Association of School Business Officials (ASBO) last year.

**Explanation for Use of Funds and Significant Changes:**

- The audit program has no district employees but instead uses contractual services for the examination of the District's financial records as required by state statutes. The primary expenses of this program are the engagement of the District's independent certified public accounting (CPA) firm for the annual audit and to print the final reporting document.
- The audit contract and CPA firm are reviewed on a regular basis to maintain quality and cost.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
033200	AUDIT SERVICES		87,500	87,500	88,300	16,700	105,000
050000	OTHER PURCHASED SERVICES		-	1,310	-	-	-
055000	PRINTING		317	257	1,480	-	1,480
061000	GENERAL SUPPLIES		71	119	500	-	500
<b>Total Expenditures</b>			<b>87,888</b>	<b>89,186</b>	<b>90,280</b>	<b>16,700</b>	<b>106,980</b>

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

Program No.: 23180  
Date: July 1, 2023

### Program Description:

Funds in this program are allocated to help maintain amicable working relationships between the different employee groups and the administration as it carries out the directives of the Board of Education.

### Explanation for Use of Funds and Significant Changes:

- Funds are allocated for facilitating the activities associated with negotiations and the meet and confer processes, such as: fact finding, mediation, monetary requirements for employee appeals, legal services, arbitration, and related expenditures in delivering these services, and financial support to members of the District's negotiating teams.
- This program also is responsible for paying 25 percent of the Colorado Springs Education Association (CSEA) president's salary. The association reimburses the District for the other 75 percent of the salary. The employer's share of the benefit costs are paid for by the District with no proration.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHERS	19,090	20,775	173,970	(150,201)	23,769
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	137	-	1,990	-	1,990
013050	OVERTIME	CLERICAL	415	1,659	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	25,000	20,500	-	-	-
015020	SUPPLEMENTAL PAY	TEACHERS	288	58	500	-	500
015050	SUPPLEMENTAL PAY	CLERICAL	32	354	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	5,314	4,335	-	-	-
020020	EMPLOYEE BENEFITS	TEACHERS	8,503	2,040	40,469	(34,843)	5,626
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	29	-	457	-	457
020050	EMPLOYEE BENEFITS	CLERICAL	95	431	-	-	-
033100	LEGAL SERVICES		81,471	21,872	36,520	-	36,520
033300	NEGOTIATIONS SERVICE		675	2,302	7,400	-	7,400
055000	PRINTING		715	736	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		-	-	500	-	500
061000	GENERAL SUPPLIES		-	5,146	3,500	-	3,500
<b>Total Expenditures</b>			<b>141,764</b>	<b>80,207</b>	<b>267,306</b>	<b>(185,044)</b>	<b>82,262</b>
<b>Staff FTE:</b>							
	TEACHERS		2.00	2.00	2.00	(1.75)	0.25
<b>FTE Totals</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>(1.75)</b>	<b>0.25</b>

Program: ESP Staff Relations  
Program Budget Manager: Phoebe Bailey  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 23181  
Date: July 1, 2023

### Program Description:

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

### Explanation for Use of Funds and Significant Changes:

- The District is responsible for paying the ESP president's salary and benefits while in office. In addition to regular salaries, the ESP president and ESP president-elect receive a monthly stipend of \$200 and \$100 respectively.
- The ESP office also has a 1.0 FTE school staff assistant to assist the president and maintain the council office.
- Car insurance is a line item to help pay ESP staff who transport students in their privately owned vehicles as a job requirement.
- The remaining budget goes toward meet and confer expenses, training materials for ESP Council, and other committees that ESP Council supports.
- To handle the additional work by the ESP president and administrative assistant, an overtime budget has been established.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011050	REGULAR EMPLOYEES	CLERICAL	65,974	73,715	76,690	6,934	83,624
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	881	-	-	-	-
013050	OVERTIME	CLERICAL.	10,907	9,899	10,000	-	10,000
015050	SUPPLEMENTAL PAY	CLERICAL	4,823	3,399	3,545	-	3,545
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	195	-	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL	28,215	28,844	31,477	2,111	33,588
029140	CAR INSURANCE	CLERICAL	-	-	2,500	-	2,500
043100	COPIER MAINTENANCE		154	260	400	-	400
050000	OTHER PURCHASED SERVICES		30,742	39,208	17,900	-	17,900
055000	PRINTING		2,370	2,302	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		-	381	2,000	-	2,000
061000	GENERAL SUPPLIES		14,112	8,786	35,500	(4,000)	31,500
073500	NON-CAPITAL EQUIPMENT		2,084	1,874	1,329	-	1,329
081000	DUES & FEES		-	-	-	-	-
<b>Total Expenditures</b>			<b>160,457</b>	<b>168,668</b>	<b>183,341</b>	<b>5,045</b>	<b>188,386</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		2.00	2.00	2.00	-	2.00
<b>FIE Totals</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>

Program: District Accountability Program  
Program Budget Manager: Phoebe Bailey  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 23190  
Date: July 1, 2023

#### Program Description:

This program provides direct support to the District Accountability Committee (DAC), enabling it to fulfill its duties under state law and board of education charges. It provides support for the printing of the annual accountability report to the public, which in recent years has been produced collaboratively with the Communications and Community Relations office. It also supports district-wide accountability training. The District is responsible to provide clerical support for the committee and its subcommittees.

#### Explanation for Use of Funds and Significant Changes:

- These funds are used to provide direct support to the accountability process through 1) School Accountability Committee (SAC)/DAC training night, 2) year-end report to the community, 3) Unified District Improvement Plan (UDIP), 4) Accountability Subcommittee members' attendance at conferences, training for the Unified School Improvement Plan (USIP) process and the peer review teams to read USIPs/UDIPs, 5) Training and support for maintaining the business plan, UDIP, accreditation, and monitoring the base budget justification.
- Rising costs to support this program resulted in a small increase in the expenditure budgets.
- Other purchased services line item was added to support this growing program.
- The DAC Budget Subcommittee's expenditures are recorded in this program.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
013050	OVERTIME	CLERICAL.	1,701	2,296	5,890	-	5,890
015050	SUPPLEMENTAL PAY	CLERICAL.	765	1,116	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL.	525	689	1,642	-	1,642
050000	OTHER PURCHASED SERVICES		-	-	1,400	-	1,400
055000	PRINTING		-	-	700	-	700
061000	GENERAL SUPPLIES		-	2,530	1,750	-	1,750
<b>Total Expenditures</b>			<b>2,990</b>	<b>6,630</b>	<b>11,382</b>	<b>-</b>	<b>11,382</b>

Program: Office of the Superintendent  
Program Budget Manager: Michael W. Gaal  
Division: Superintendent  
Division Head: Michael W. Gaal

Program No.: 23210  
Date: July 1, 2023

### Program Description:

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

### Explanation for Use of Funds and Significant Changes:

- For the Office of Superintendent to directly supervise the schools and yet maintain much of the current work to ensure continuous improvement throughout the District, the budget includes staff support.
- This budget provides for electronic equipment at the superintendent's residence to include a cell phone and service, computer, internet services, etc.
- The administrator FTE includes the District's superintendent and Chief of Staff.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	370,447	420,636	641,072	(215,436)	425,636
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	-	-	-	-	85,743
011050	REGULAR EMPLOYEES	CLERICAL.	53,047	55,597	58,061	(58,061)	-
012010	TEMP. EMPLOYEES	ADMINISTRATOR	-	86,925	-	-	-
012020	TEMP. EMPLOYEES	TEACHER	-	-	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL.	-	-	996	-	996
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	41,948	21,680	39,777	-	39,777
015050	SUPPLEMENTAL PAY	CLERICAL.	-	66	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	135,036	149,044	160,617	1,509	162,126
020020	EMPLOYEE BENEFITS	TEACHER	-	-	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	-	-	-	20,379	20,379
020050	EMPLOYEE BENEFITS	CLERICAL.	11,487	11,753	14,153	(13,925)	228
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	3,000	9,265	8,400	-	8,400
039000	PROFESSIONAL/CONSULTANT SERVICES		178,095	7,290	-	-	-
043100	COPIER MAINTENANCE		710	1,757	4,340	-	4,340
050000	OTHER PURCHASED SERVICES		37,414	11,273	7,000	-	7,000
055000	PRINTING		2,064	2,080	5,400	-	5,400
058000	TRAVEL & REGISTRATION		3,625	13,140	4,601	-	4,601
058300	MILEAGE REIMBURSEMENT		-	56	720	-	720
061000	GENERAL SUPPLIES		1,547	3,868	1,000	-	1,000
065000	TECHNOLOGY SUPPLIES		107	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		1,380	1,700	450	-	450
081000	DUES & FEES		5,902	5,722	5,147	-	5,147
085100	FIELD TRIPS		-	-	-	-	-
<b>Total Expenditures</b>			<b>845,811</b>	<b>801,852</b>	<b>951,734</b>	<b>(265,534)</b>	<b>771,943</b>

### Staff FTE:

ADMINISTRATORS	2.00	2.00	2.00	-	2.00
NON-TEACHER PROFESSIONALS	-	-	-	1.00	1.00
EDUCATION SUPPORT PROFESSIONALS	1.00	1.00	1.00	(1.00)	-
<b>FTE Totals</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>

Program: State and Federal Relations  
 Program Budget Manager: **TBD**  
 Division: Business Services  
 Division Head: Brandan Comfort  
**Program Description:**

Program No. 23230  
 Date: July 1, 2023

This program accounts for the expenditures associated with establishing and maintaining relationships and effective communications with state and federal legislators and other legislative groups. In addition, this program allows for the liaison of any financially related new legislation to the District for incorporation and implementation.

**Explanation for Use of Funds and Significant Changes:**

- Travel includes driving to the capitol to attend legislative sessions.
- Dues and fees record the District's membership in a legislative research service.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	6,000	-	6,000	-	6,000
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	1,278	-	1,341	-	1,341
039000	PROFESSIONAL/CONSULTANT SERVICES		15,000	23,000	25,250	-	25,250
055000	PRINTING		-	-	-	-	-
058000	TRAVEL & REGISTRATION		-	-	250	-	250
081000	DUES & FEES		7,442	7,550	5,200	-	5,200
<b>Total Expenditures</b>			<b>29,719</b>	<b>30,550</b>	<b>38,041</b>	<b>-</b>	<b>38,041</b>

Program: Charter School Administration  
 Program Budget Manager: TBD  
 Division: Business Services  
 Division Head: Brandan Comfort

Program No.: 23910  
 Date: July 1, 2020

### Program Description:

Charter schools are public schools operated by a group of parents, teachers and/or community members as a semi-autonomous school of choice within a school district. Charters are operating under a contract or “charter” between the members of the charter school community and the local board of education.

Under Colorado law, a charter school is not a separate legal entity independent of the school district, but rather is a public school defined uniquely by a charter and partially autonomous while remaining within the school district. The approved charter application and accompanying agreements are the charter, which serve as a contract between the charter school and local board of education.

### Explanation for Use of Funds and Significant Changes:

- Legal support for charter schools is dependent upon the legal matters that surface during the course of the year. This is a normal expense, and not always predictable or steady.
- The expenditure line items maintain the day to day operations in support of the District’s charter schools.
- Dues and membership fees pay for the District’s membership in the National Association of Charter School Authorizers.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	83,001	87,694	169,615	(74,779)	94,836
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	-	-	33,804	-	33,804
015030	TEMP. EMPLOYEES	NON-TEACHER PROF.	-	500	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	25,593	25,985	30,479	2,152	32,631
033100	LEGAL SERVICES		22,004	20,804	2,000	-	2,000
039000	PROFESSIONAL/CONSULTANT SERVICES		45,153	44,653	-	60,000	60,000
055000	PRINTING		-	-	150	-	150
058000	TRAVEL & REGISTRATION		-	-	1,000	-	1,000
058300	MILEAGE		-	-	150	-	150
061000	GENERAL SUPPLIES		-	-	400	-	400
065000	TECHNOLOGY SUPPLIES		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		175	980	-	-	-
081000	DUES & MEMBERSHIP FEES		-	1,250	1,000	-	1,000
<b>Total Expenditures</b>			<b>175,926</b>	<b>181,866</b>	<b>238,598</b>	<b>(12,627)</b>	<b>225,971</b>

### Staff FTE:

NON-TEACHER PROFESSIONALS	2.00	2.00	2.00	(1.00)	1.00
<b>FTE Totals</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>(1.00)</b>	<b>1.00</b>

Program: Office of the Principal  
Program Budget Manager: Tamara Acevedo  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 24110  
Date: July 1, 2023

### Program Description:

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

### Explanation for Use of Funds and Significant Changes:

- This program provides for building administrator and clerical staffing in support of students and teachers. Funds in this program are non-instructional in nature and are applied towards the day-to-day operation of the school building and staff.
- Salary and benefits as well as FTE are adjusted to reflect current projections.
- Accounts represent principal's allocations of student count based budget. Increases or decreases are representative of higher or reduced student enrollment projections.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-21 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	7,677,811	8,197,114	9,724,552	913,008	10,637,560
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	56,574	85,257	88,053	8,520	96,573
011050	REGULAR EMPLOYEES	CLERICAL	4,972,440	5,356,436	5,723,180	629,889	6,353,069
012010	TEMP. EMPLOYEES	ADMINISTRATOR	83,866	6,152	-	-	-
012020	TEMP. EMPLOYEES	TEACHER	57,330	104,348	28,263	-	28,263
012040	TEMP EMPLOYEES	PARAPROFESSIONAL	716	558	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL	120,393	218,936	368,127	(75,000)	293,127
012060	TEMP. EMPLOYEES	CRAFTS & TRADES	134	-	-	-	-
013040	OVERTIME	PARAPROFESSIONAL	35,359	1,693	-	-	-
013050	OVERTIME	CLERICAL	3,558	76,487	97,172	-	97,172
013060	OVERTIME	CRAFTS & TRADES	11,672	3,322	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	243,881	57,877	110,000	400,000	510,000
015020	SUPPLEMENTAL PAY	TEACHER	36,944	220,307	165,366	-	165,366
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	16,321	38,955	56,740	-	56,740
015050	SUPPLEMENTAL PAY	CLERICAL	-	38,349	38,031	-	38,031
015060	SUPPLEMENTAL PAY	CRAFTS & TRADES	-	277	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	2,379,321	2,405,685	3,082,172	259,985	3,342,157
020020	EMPLOYEE BENEFITS	TEACHER	65,248	70,103	44,794	-	44,794
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	12,571	18,425	25,817	2,402	28,219
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	8,119	8,573	12,997	-	12,997
020050	EMPLOYEE BENEFITS	CLERICAL	2,108,304	2,018,683	2,221,056	162,327	2,383,383
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	758	744	-	-	-
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	53,710	50,595	55,380	-	55,380
039000	PROFESSIONAL/CONSULTANT SERVICES		38,412	94,010	37,775	-	37,775
043000	REPAIRS & MAINTENANCE		6,747	13,818	-	-	-
050000	OTHER PURCHASED SERVICES		66,198	80,613	22,566	-	22,566
053300	POSTAGE		170	-	-	-	-
054000	ADVERTISING		6,177	1,989	2,563	-	2,563
055000	PRINTING		44,114	49,814	42,208	-	42,208
058000	TRAVEL & REGISTRATION		13,662	74,294	31,894	-	31,894
058300	MILEAGE REIMBURSEMENT		1,757	1,432	9,784	-	9,784
061000	GENERAL SUPPLIES		530,602	532,081	570,354	202,537	772,891
061700	GRADUATION SUPPLIES		27,290	27,318	15,000	-	15,000
063000	FOOD		-	1,433	-	-	-
064100	SPECIAL PURCHASES		9,320	-	-	-	-
064200	TEXTBOOKS		-	-	-	-	-
065000	TECHNOLOGY SUPPLIES		31,941	845	-	-	-
072000	BUILDINGS		-	3,100	-	-	-
072300	MAJOR RENOVATIONS		-	-	-	-	-
073000	CAPITAL EQUIPMENT		46,526	42,932	-	-	-
073300	FURNITURE		4,559	1,829,276	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	593	1,400	-	1,400
073500	NON-CAPITAL EQUIPMENT		151,208	97,688	28,821	-	28,821
081000	DUES & FEES		2,090	2,532	610	-	610
084000	CONTINGENCY		-	-	1,500,000	-	1,500,000
085100	INTERNAL TRANSPORTATION		-	4,968	-	-	-
085200	INTERNAL WORK ORDERS		51,032	21,495	-	-	-
085700	INTERNAL CLAIM EXPENSE		-	-	-	-	-
<b>Total Expenditures</b>			<b>18,976,834</b>	<b>21,859,106</b>	<b>24,104,675</b>	<b>2,503,668</b>	<b>26,608,343</b>

### Staff FTE:

ADMINISTRATORS	84.00	86.50	87.00	8.00	95.00
NON-TEACHER PROFESSIONALS	1.00	1.00	1.00	-	1.00
EDUCATION SUPPORT PROFESSIONALS	184.82	186.44	185.94	2.51	188.45
<b>FTE Totals</b>	<b>269.82</b>	<b>273.94</b>	<b>273.94</b>	<b>10.51</b>	<b>284.45</b>



Program: School Business Management  
Program Budget Manager: Tamara Acevedo  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 24130  
Date: July 1, 2023

### Program Description:

School business management supports the four high schools through the funding of a .5 FTE business manager and 1.0 FTE clerical staff per school to provide efficient and effective management of the business services for all special programs. High schools with student populations greater than 1,800 also received an additional .5 FTE for office support.

### Explanation for Use of Funds and Significant Changes:

- High schools have unique programs and needs that are not always on going or that do not fall into other budget areas. This program is used to support schools in salaries and benefits for business managers and secretaries. In this capacity they coordinate all business functions including the collection of fees for various special activities such as caps and gowns, program printing, and special needs for graduation; yearbook sales; parking permits; athletic eligibility; school purchase orders; warehouse orders, etc. This includes the management of activities that may be a once-a-year activity and are not covered in areas such as school management, athletics, field trips, etc.
- FTE is based on Human Resources allocations.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-21 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	185,826	198,110	193,389	21,986	215,375
011050	REGULAR EMPLOYEES	CLERICAL	187,918	165,586	203,053	(28,336)	174,717
013050	OVERTIME	CLERICAL	-	4,111	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	-	16	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	59,216	56,246	55,914	3,886	59,800
020050	EMPLOYEE BENEFITS	CLERICAL	61,055	49,459	57,137	11,376	68,513
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	2,400	1,650	2,400	-	2,400
<b>Total Expenditures</b>			<b>496,414</b>	<b>475,178</b>	<b>511,893</b>	<b>8,912</b>	<b>520,805</b>

### Staff FTE:

ADMINISTRATORS	2.00	2.00	2.00	-	2.00
EDUCATION SUPPORT PROFESSIONALS	5.00	5.00	5.00	(1.00)	4.00
<b>FTE Totals</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>(1.00)</b>	<b>6.00</b>

Program:	Other School Administration Support Services	Program No.:	24900
Program Budget Manager:	Tamara Acevedo		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2023
Division Head:	Tamara Acevedo		

### Program Description:

This program is used to account for the expenses related to school administration administered by the District 11 Executive Directors of School Leadership. Funds are normally transferred to school sites based on formulas and needs criteria.

### Explanation for Use of Funds and Significant Changes:

- These funds are under the control of the executive directors of school leadership and are allocated to school sites at their direction.
- The general supplies budget is under the control of the District's K-12 executive directors. They have the ability to distribute budget to schools under their supervision after review of a school's request for funds.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-21 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
012010	TEMP. EMPLOYEES	ADMINISTRATOR	65,082	113,965	-	44,770	44,770
012020	TEMP. EMPLOYEES	TEACHER	13,334	20,318	27,534	-	27,534
012050	TEMP. EMPLOYEES	CLERICAL	72	-	-	-	-
013050	OVERTIME	CLERICAL	-	90	-	-	-
013060	OVERTIME	CRAFTS & TRADES	-	-	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	7,080	3,492	1,836	-	1,836
015020	SUPPLEMENTAL PAY	TEACHER	4,605	28,222	-	-	-
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	-	-	-	-
015040	SUPPLEMENTAL PAY	PARAPROS	-	163	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	-	-	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	16,008	24,464	421	10,230	10,651
020020	EMPLOYEE BENEFITS	TEACHER	3,931	10,519	6,294	-	6,294
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	-	-	-	-	-
020040	EMPLOYEE BENEFITS	PARAPROS	-	36	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL	15	20	-	-	-
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	-	-	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		12,500	15,470	20,399	-	20,399
050000	OTHER PURCHASED SERVICES		13,504	10,620	25,440	-	25,440
051300	FIELD TRIPS		-	-	6,120	(6,120)	-
058000	TRAVEL & REGISTRATION		4,980	1,427	6,518	(398)	6,120
058300	MILEAGE REIMBURSEMENT		-	-	162,750	(156,232)	6,518
061000	GENERAL SUPPLIES		20,247	7,805	-	162,750	162,750
061700	GRADUATION SUPPLIES		-	33,503	-	-	-
064500	MEDIA SUPPLIES		-	-	-	-	-
065000	TECHNOLOGY SUPPLIES		750	39,475	13,392	-	13,392
073000	CAPITAL EQUIPMENT		-	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		19,530	-	-	-	-
081000	DUES & FEES		3,244	295	1,395	-	1,395
085100	FIELD TRIPS		-	108	-	-	-
<b>Total Expenditures</b>			<b>184,881</b>	<b>309,992</b>	<b>272,099</b>	<b>55,000</b>	<b>327,099</b>

Program: Business Services Administration  
Program Budget Manager: Brandan Comfort  
Division: Business Services  
Division Head: Brandan Comfort

Program No.: 25010  
Date: July 1, 2023

### Program Description:

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

### Explanation for Use of Funds and Significant Changes:

Purchased services is used to record expenses, including catering related to the citizens' committees as well as filing state reports and purchases made from Governmental Accounting Standards Board (GASB), Government Finance Officials Association (GFOA), and Colorado Association of School Executives (CASE). Anticipated cost increases for these services are reflected here.

- The 1.0 clerical FTE also supports the mill levy overrides, passed by voters in November 2000 and November 2017.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	177,926	92,174	161,200	232,313	393,513
011050	REGULAR EMPLOYEES	CLERICAL	32,645	43,015	45,795	4,141	49,936
012010	TEMP. EMPLOYEES	ADMINISTRATOR	53,238	76,288	30,000	-	30,000
013050	OVERTIME	CLERICAL.	-	257	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	5,000	49,503	-	49,503
015050	SUPPLEMENTAL PAY	CLERICAL.	-	-	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	49,207	39,300	55,668	63,092	118,760
020050	EMPLOYEE BENEFITS	CLERICAL	10,623	14,534	16,014	1,187	17,201
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	-	2,100	3,600	-	3,600
033100	LEGAL SERVICES		232	-	2,000	-	2,000
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	100	-	100
043100	COPIER MAINTENANCE		30	187	500	-	500
050000	OTHER PUR. SERVICES		1,406	390	2,000	-	2,000
055000	PRINTING		315	162	500	-	500
058000	TRAVEL & REGISTRATION		(978)	2,324	2,500	-	2,500
061000	GENERAL SUPPLIES		921	1,943	1,000	-	1,000
065000	ELECTRONIC MEDIA		107	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	5,336	1,000	-	1,000
081000	DUES & FEES		-	645	2,000	-	2,000
086900	INDIRECT COSTS		(3,152)	(3,152)	(3,152)	-	(3,152)
<b>Total Expenditures</b>			<b>322,520</b>	<b>280,504</b>	<b>370,228</b>	<b>300,733</b>	<b>670,961</b>
<b>Staff FTE:</b>							
	ADMINISTRATORS		1.00	1.00	1.00	1	2.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>1.00</b>	<b>3.00</b>

Program: Financial Services  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: Brandan Comfort

Program No.: 25100  
Date: July 1, 2023

### Program Description:

This program is used to identify the direct expenses related to financial services including district-wide budget development, budget monitoring, position control, support for the District Accountability Committee's (DAC) citizen budget subcommittee, payroll for all district employees, payment of all vendors through accounts payable, maintenance of all fixed asset records to include land, buildings and equipment, payroll reporting to the IRS, and all pension administration reporting including Tax Sheltered Annuities (403b), 401K's, Medicare, and the Public Employees Retirement Association (PERA).

### Explanation for Use of Funds and Significant Changes:

- The printing account pays for the publication of manuals including the proposed budget, adopted budget, and the mid-year budget.
- General office supplies and equipment expenditures are those relevant to the operations of the financial services office including checks, printer supplies, forms and office supplies, and education material related to processing accounting and payroll information.
- Dues are for the District's membership to the Association of School Business Officials.
- Courier services cover cash pick-up and bank deposits from the school locations.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	121,248	132,389	155,291	15,025	170,316
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	436,766	572,356	708,203	64,007	772,210
011050	REGULAR EMPLOYEES	CLERICAL	428,858	420,347	487,490	48,337	535,827
012030	TEMP EMPLOYEES	NON-TEACHER PROF.	1,865	421	-	-	-
013050	OVERTIME	CLERICAL	135	5,214	10,000	-	10,000
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	-	-	-	-
015030	SUPPLEMENTAL PAY	PROFESSIONALS	-	12,500	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	-	425	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	39,916	41,533	49,738	4,575	54,313
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	143,810	169,466	211,706	22,223	233,929
020050	EMPLOYEE BENEFITS	CLERICAL	151,099	147,234	166,994	11,990	178,984
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	800	-	800
043100	COPIER MAINTENANCE		1,092	2,087	1,000	-	1,000
050000	OTHER PUR. SERVICES		2,927	2,363	500	-	500
053300	POSTAGE		680	866	3,500	-	3,500
053500	COURIER SERVICES		11,763	16,225	20,000	-	20,000
055000	PRINTING		3,793	3,780	7,650	-	7,650
058000	TRAVEL & REGISTRATION		(63)	320	2,918	-	2,918
058300	MILEAGE REIMBURSEMENT		41	280	1,017	-	1,017
061000	GENERAL SUPPLIES		4,660	5,597	7,774	-	7,774
065000	ELECTRONIC MEDIA		107	1,565	-	100,000	100,000
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		2,789	12,738	4,000	-	4,000
081000	DUES & FEES		320	400	800	-	800
086000	USER CHARGES		(24,380)	(24,380)	(24,380)	-	(24,380)
086900	INDIRECT COSTS		(77,225)	(77,225)	(77,225)	-	(77,225)
<b>Total Expenditures</b>			<b>1,250,201</b>	<b>1,446,501</b>	<b>1,737,776</b>	<b>266,157</b>	<b>2,003,933</b>

### Staff FTE:

ADMINISTRATORS	1.00	1.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS	5.50	7.50	8.50	-	8.50
EDUCATION SUPPORT PROFESSIONALS	10.00	10.00	10.00	-	10.00
<b>FTE Totals</b>	<b>16.50</b>	<b>18.50</b>	<b>19.50</b>	<b>-</b>	<b>19.50</b>

Program: Procurement and Contracting  
Program Budget Manager: Rosa Garcia  
Division: Business Services  
Division Head: Kris Odom

Program No.: 25200  
Date: July 1, 2023

### Program Description:

The Procurement and Contracting Department provides professional procurement and contracting support to all schools and organizations within the District. It is the responsibility of the department to use best value practices, and to pursue the purchases of products and services in a timely and efficient manner to satisfy the District's instructional needs.

The department assists the schools and sites in developing specifications for their requirements to ensure all actions are contractually sound before execution by the contracting officer. It is the department's responsibility to ensure that procurement and contracting actions meet all mandatory statutes, stay in conformance with the Board of Education's procurement and contracting policies, and follow the Superintendent's established district acquisition regulation.

### Explanation for Use of Funds and Significant Changes:

- This program carries the cost of centralized contracting support for the District.
- Salaries and benefits are adjusted current projections.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	121,248	132,391	132,597	12,040	144,637
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	382,323	423,406	419,895	57,887	477,782
011050	REGULAR EMPLOYEES	CLERICAL	42,520	35,077	55,811	5,046	60,857
013050	OVERTIME	CLERICAL	-	33	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	-	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	-	45	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	26,759	28,467	36,926	593	37,519
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	130,015	132,124	148,417	16,542	164,959
020050	EMPLOYEE BENEFITS	CLERICAL	14,406	7,359	18,173	1,336	19,509
033100	LEGAL SERVICES		420	-	-	-	-
039000	PURCHASED PROFESSIONAL SERVICES		9,375	9,437	9,900	-	9,900
043100	COPIER MAINTENANCE		3,316	7,347	2,600	-	2,600
050000	OTHER PUR. SERVICES		4,229	6,598	8,600	-	8,600
055000	PRINTING		13	232	250	-	250
058000	TRAVEL & REGISTRATION		71	3,453	4,000	-	4,000
058300	MILEAGE REIMBURSEMENT		-	-	600	-	600
061000	GENERAL SUPPLIES		4,373	4,312	4,550	-	4,550
065000	TECHNOLOGY SUPPLIES		107	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	285	-	-	-
073500	NON-CAPITAL EQUIPMENT		885	3,703	2,304	-	2,304
081000	DUES & FEES		3,006	1,401	1,334	-	1,334
086000	USER CHARGES		-	-	-	-	-
086900	INDIRECT COSTS		(25,204)	(25,204)	(25,204)	-	(25,204)

<b>Total Expenditures</b>	<b>717,862</b>	<b>770,467</b>	<b>820,753</b>	<b>93,444</b>	<b>914,197</b>
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### Staff FTE:

ADMINISTRATORS	1.00	1.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS	5.00	5.00	5.00	-	5.00
EDUCATION SUPPORT PROFESSIONALS	1.00	1.00	1.00	-	1.00

<b>FTE Totals</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>-</b>	<b>7.00</b>
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Program: Warehousing and Distribution  
Program Budget Manager: Terry Seaman  
Division Business Services  
Division Head: Kris Odom

Program No.: 25300  
Date: July 1, 2023

### Program Description:

The budget supports the central supply warehouse and distribution system for the District. Other responsibilities include central shipping and receiving, audio visual and computer-marking and asset inventory data entry, sale of supplies to outlying school districts creating a revenue stream for general fund benefit, and the processing and/or disposal of all district surplus equipment. The warehouse staff also supports, when possible, intra-district moving of equipment and materials to support the instructional programs of the District.

### Explanation for Use of Funds and Significant Changes:

- This program funds all regular, overtime, and over-hire labor and benefits; materials and supplies; and contracts in support of the central distribution center operation.
- Inventory write-off costs include bookkeeping to balance the inventory at year-end and write off obsolete supplies and materials.
- This fund does not include actual warehouse stock inventory.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	171,540	162,785	207,289	14,628	221,917
012060	TEMP EMPLOYEES	CRAFTS, TRADES	44,808	23,020	1,500	-	1,500
013060	OVERTIME	CRAFTS, TRADES	-	-	392	-	392
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	-	113	-	-	-
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	-	45,281	64,812	9,158	73,970
043100	COPIER MAINTENANCE		57	45	200	-	200
050000	OTHER PUR. SERVICES		3,463	2,824	7,692	-	7,692
061000	GENERAL SUPPLIES		6,566	1,453	4,660	-	4,660
061800	INVENTORY WRITE-OFF		-	-	1,040	-	1,040
073300	FURNITURE		-	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		2,686	4,865	-	-	-
085200	MAINTENANCE		964	-	-	-	-

<b>Total Expenditures</b>	<b>230,083</b>	<b>240,386</b>	<b>287,585</b>	<b>23,786</b>	<b>311,371</b>
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### Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	5.00	5.00	5.00	-	5.00
<b>FTE Totals</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>

Program: Mail and Postage  
Program Budget Manager: Patrick Stalnaker  
Division: Business Services  
Division Head: Kris Odom

Program No.: 25310  
Date: July 1, 2023

**Program Description:**

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

**Explanation for Use of Funds and Significant Changes:**

- There are no changes to this budget.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
053500	COURIER SERVICES		130,965	141,499	145,000	-	145,000
Total Expenditures			130,965	141,499	145,000	-	145,000

Program: M & O Supervision  
Program Budget Manager: Terry Seaman  
Division: Business Services  
Division Head: Kris Odom

Program No.: 26100  
Date: July 1, 2023

### Program Description:

Costs of the Facilities Department's central office and other miscellaneous costs that cannot be directly attributed to projects, operations, utilities, or the maintenance shops are captured in this program.

### Explanation for Use of Funds and Significant Changes:

- Departmental administration, professional engineering and supervision, job order administration and general office support costs are charged in this program.
- A departmental central training budget supports technical, craft improvement, management, licensing, and leadership training programs.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	221,043	241,620	252,673	24,445	277,118
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	131,984	145,496	151,137	102,260	253,397
011050	REGULAR EMPLOYEES	CLERICAL.	146,517	158,845	184,002	82,555	266,557
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	105,669	121,778	125,531	(56,989)	68,542
012010	TEMP. EMPLOYEES	ADMINISTRATOR	-	-	-	-	-
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	-	-	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL.	-	-	-	-	-
013050	OVERTIME	CLERICAL.	481	609	400	-	400
013060	OVERTIME	CRAFTS, TRADES	-	1,782	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	-	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	-	146	-	-	-
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	17,100	111	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	49,230	52,652	59,625	5,737	65,362
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	44,915	47,354	50,949	36,349	87,298
020050	EMPLOYEE BENEFITS	CLERICAL.	53,121	56,925	77,240	5,786	83,026
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	32,647	37,185	40,219	(23,769)	16,450
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	2,880	2,880	2,880	-	2,880
029030	MILEAGE ALLOWANCE	NON-TEACHER PROF.	2,880	4,200	2,880	-	2,880
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	-	-	-
043000	REPAIRS & MAINTENANCE		-	3,650	-	-	-
043100	COPIER MAINTENANCE		6,331	14,018	7,806	-	7,806
050000	OTHER PUR. SERVICES		42,265	39,421	69,600	500,000	569,600
055000	PRINTING		1,470	1,396	500	-	500
058000	TRAVEL & REGISTRATION		154	1,152	2,000	-	2,000
058300	MILEAGE		-	-	500	-	500
059400	TUITION TO PRIVATE SOURCES		-	-	-	-	-
061000	GENERAL SUPPLIES		9,385	5,868	7,400	500,000	507,400
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		15,675	91,617	6,000	-	6,000
<b>Total Expenditures</b>			<b>883,746</b>	<b>1,028,704</b>	<b>1,041,342</b>	<b>1,176,374</b>	<b>2,217,716</b>

### Staff FTE:

ADMINISTRATORS	2.00	2.00	2.00	-	2.00
NON-TEACHER PROFESSIONALS	1.50	1.50	1.50	1	2.50
EDUCATION SUPPORT PROFESSIONALS	5.50	5.50	5.50	(1)	4.50
<b>FTE Totals</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>



Program: Operations (Custodians)  
Program Budget Manager: Terry Seaman  
Division: Business Services  
Division Head: Kris Odom

Program No.: 26210  
Date: July 1, 2023

### Program Description:

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

### Explanation for Use of Funds and Significant Changes:

- Funds the staffing and support for all on-site physical plant operations and custodial maintenance staff for all owned and operated schools and support sites.
- Funds indirect district-wide operations support and administration.
- Overtime is to cover for operations staff emergency callbacks and weekend building checks.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	6,049,897	5,862,203	7,686,515	424,383	8,110,898
012060	TEMP EMPLOYEES	CLERICAL	-	3,669	-	-	-
013060	OVERTIME	CRAFTS, TRADES	45,173	304,564	408,092	(300,000)	108,092
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	456	52,084	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	-	-	-	-	-
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	2,190,295	2,038,558	2,719,287	(5,975)	2,713,312
029060	MILEAGE ALLOWANCE	CRAFTS, TRADES	900	4,200	700	-	700
050000	OTHER PUR. SERVICES		2,571	102,974	1,030,000	500,000	1,530,000
058300	MILEAGE		626	260	750	-	750
059400	TUITION TO PRIVATE SOURCES		13,970	-	-	-	-
061000	GENERAL SUPPLIES		313,472	288,413	269,446	(240)	269,206
061100	LAMPS		5,937	6,408	5,000	-	5,000
061400	CUSTODIAL SUPPORT		50,934	61,729	41,000	-	41,000
073000	CAPITAL EQUIPMENT		22,615	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		17,532	101,983	20,925	-	20,925
085200	INTERNAL WORK ORDERS		1,726	(15)	-	-	-
086000	USER CHARGES		(3,113)	(3,113)	(3,113)	-	(3,113)

<b>Total Expenditures</b>	<b>8,712,992</b>	<b>8,823,916</b>	<b>12,178,602</b>	<b>618,168</b>	<b>12,796,770</b>
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### Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	209.50	209.50	209.50	(24.50)	185.00
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<b>FTE Totals</b>	<b>209.50</b>	<b>209.50</b>	<b>209.50</b>	<b>(24.50)</b>	<b>185.00</b>
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Program: Building Maintenance  
Program Budget Manager: Terry Seaman  
Division: Business Services  
Division Head: Kris Odom

Program No.: 26230  
Date: July 1, 2023

### Program Description:

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

### Explanation for Use of Funds and Significant Changes:

- Funds all regular, overtime, and over-hire labor and benefits, materials and supplies and contract support for the maintenance of district buildings and structures. Includes preventive maintenance, corrective maintenance, specific repairs, real property equipment installation and minor construction/alterations.
- Maintenance shops, which generally are covered by this program, are: Construction Shop (carpentry, roofing, painting, glass, masonry, welding, locksmith, environmental); Electrical Shop (including fire and security alarms); Mechanical Shop (heating, ventilating and air conditioning, plumbing and digital controls).
- Included with the over-hires are the summer-hires who perform seasonal maintenance such as roofing repairs and painting.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	2,074,130	2,179,143	2,758,341	258,189	3,016,530
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	-	-	-	-	-
013060	OVERTIME	CRAFTS, TRADES	147,883	100,503	33,850	-	33,850
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	16,148	21,153	1,000	-	1,000
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	799,088	778,582	1,001,906	73,374	1,075,280
043000	INSTRUCTIONAL EQUIPMENT MAINT.		7,979	-	-	500,000	500,000
050000	OTHER PUR. SERVICES		602,841	646,646	518,231	40,000	558,231
061000	GENERAL SUPPLIES		1,001,263	961,814	866,169	(50,000)	816,169
061400	CUSTODIAL SUPPLIES		-	15	-	-	-
065000	PRINTING		-	1,157	-	-	-
073000	CAPITAL EQUIPMENT		18,309	1,716	10,100	5,000	15,100
073500	NON-CAPITAL EQUIPMENT		18,885	50,131	2,200	-	2,200
085200	INTERNAL MAINTENANCE		(198,929)	(147,182)	-	-	-
085700	INTERNAL CLAIM EXPENSE		(53,096)	(76,747)	-	-	-
086200	MAINTENANCE		(9,480)	(114)	-	-	-
<b>Total Expenditures</b>			<b>4,425,021</b>	<b>4,516,817</b>	<b>5,191,797</b>	<b>826,563</b>	<b>6,018,360</b>

### Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	49.00	50.00	50.00	-	50.00
<b>FTE Totals</b>	<b>49.00</b>	<b>50.00</b>	<b>50.00</b>	<b>-</b>	<b>50.00</b>

Program: Utilities  
Program Budget Manager: Terry Seaman  
Division: Business Services  
Division Head: Kris Odom

Program No.: 26250  
Date: July 1, 2023

### Program Description:

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

### Explanation for Use of Funds and Significant Changes:

- Funds provide for reimbursement to the city of Colorado Springs utilities for all utilities including electric, gas, water and sewer consumed by the District.
- Funds also provide for trash/refuse collection services through a contracted service which is shared with the food service fund on a fair share basis.
- Indirect costs account for the projected utility costs of enterprise and internal service funds by charging those funds and offsetting costs against expenditures.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	48,502	55,272	56,850	4,499	61,349
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	-	-	2,970	-	2,970
013060	OVERTIME	CRAFTS, TRADES	-	-	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	-	-	670	24,609	25,279
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	24,164	25,295	26,904	(26,904)	-
041100	WATER		1,081,989	1,140,699	1,225,815	124,185	1,350,000
041100	WATER		(135)	-	-	(135)	(135)
041200	SEWAGE		96,377	133,585	154,883	323	155,206
041200	SEWAGE		(323)	-	-	(323)	(323)
041300	STORMWATER FEES		142,839	194,903	215,736	11,264	227,000
042100	DISPOSAL SERVICES		194,111	194,410	230,000	-	230,000
062100	NATURAL GAS		1,192,926	1,512,936	1,668,677	(147,352)	1,521,325
062100	NATURAL GAS		(3,478)	-	-	(3,478)	(3,478)
062200	ELECTRICITY		2,879,500	3,370,977	3,605,687	8,756	3,614,443
062200	ELECTRICITY		218,244	-	-	(8,756)	(8,756)
086900	INDIRECTS		-	-	-	-	-

<b>Total Expenditures</b>	<b>5,874,715</b>	<b>6,628,076</b>	<b>7,188,192</b>	<b>(13,312)</b>	<b>7,174,880</b>
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### Staff FTE:

NON-TEACHER PROFESSIONALS	-	-	-	0.70	0.70
EDUCATION SUPPORT PROFESSIONALS	1.00	1.00	1.00	(1.00)	-
<b>FTE Totals</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>(0.30)</b>	<b>0.70</b>

Program: Grounds Maintenance  
 Program Budget Manager: Terry Seaman  
 Division: Business Services  
 Division Head: Kris Odom

Program No.: 26300  
 Date: July 1, 2023

### Program Description:

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

### Explanation for Use of Funds and Significant Changes:

- Funds all regular, overtime and over-hire labor and benefits, materials and supplies and contract support for all maintenance of grounds, playgrounds, athletic fields, parking lots, asphalt pavements and small gas-engine grounds maintenance equipment in the District. Includes real property equipment installation and minor construction associated with grounds.
- General supplies include such items as fertilizers, mineral products, grass seed, insecticides, herbicides and sprinkler repair equipment.
- Only the Landscape Shop charges to this program.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	812,055	836,842	950,387	93,209	1,043,596
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	-	-	-	-	-
013060	OVERTIME	CRAFTS, TRADES	31,020	21,826	51,300	-	51,300
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	51	5,368	-	-	-
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	265,024	296,070	341,712	49,155	390,867
043000	REPAIRS & MAINTENANCE		-	-	-	-	-
050000	OTHER PUR. SERVICES		116,043	146,882	223,703	(100,000)	123,703
061000	GENERAL SUPPLIES		130,863	212,178	110,783	-	110,783
072300	CAPITAL IMPROVEMENTS		-	-	-	-	-
073000	CAPITAL EQUIPMENT		23,532	-	5,000	-	5,000
073500	NON-CAPITAL EQUIPMENT		17,724	7,908	10,000	-	10,000
085200	INTERNAL WORK ORDERS		(4,743)	(5,268)	-	-	-
086200	MAINTENANCE		-	(240)	-	-	-
085700			(550)	-	-	-	-
<b>Total Expenditures</b>			<b>1,391,019</b>	<b>1,521,566</b>	<b>1,692,885</b>	<b>42,364</b>	<b>1,735,249</b>

### Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	21.00	21.00	21.00	-	21.00
<b>FTE Totals</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>-</b>	<b>21.00</b>

Program: Non-Student Vehicle Maintenance  
Program Budget Manager: John Hill  
Division: Business Services  
Division Head: Kris Odom

Program No.: 26500  
Date: July 1, 2023

#### Program Description:

This program supports funding for the maintenance and fuel of over 130 district support vehicles, pieces of heavy equipment and trailers. It funds the wages and benefits of a 0.10 professional and 1.0 vehicle mechanic. This program ensures continued serviceability of an aging fleet that supports various other departments within the District to include facilities, information technology, security, food services, warehouse, etc.

#### Explanation for Use of Funds and Significant Changes:

- Support fleet maintenance program employee salaries and benefits.
- Supplies include parts, tires, oil, lubricants, and repairs, etc.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	7,803	8,573	8,804	853	9,657
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	42,546	47,710	49,387	4,465	53,852
013060	OVERTIME	CRAFTS, TRADES	-	-	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	2,745	2,862	3,101	283	3,384
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	14,367	15,418	16,796	1,240	18,036
050000	OTHER PURCHASED SERVICES		26,082	17,022	-	-	-
061000	GENERAL SUPPLIES		130,778	92,635	66,500	-	66,500
062600	MOTOR VEHICLE FUELS		110,295	171,734	170,000	30,000	200,000
073000	CAPITAL EQUIPMENT		114,259	-	-	-	-
073200	VEHICLES		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		39,475	15,881	-	-	-
085200	INTERNAL CHARGE MAINTENANCE		-	381	-	-	-
085600	VEHICLE REPAIRS		(15,401)	(20,501)	-	-	-
085700	INTERNAL CLAIM EXPENSE		(3,113)	-	-	-	-
<b>Total Expenditures</b>			<b>469,835</b>	<b>351,715</b>	<b>314,588</b>	<b>36,841</b>	<b>351,429</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		0.10	0.10	0.10	-	0.10
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>			<b>1.10</b>	<b>1.10</b>	<b>1.10</b>	<b>-</b>	<b>1.10</b>

Program: Security Services  
Program Budget Manager: David Allison  
Division: Information Technology  
Division Head: John McCarron

Program No.: 26600  
Date: July 1, 2023

### Program Description:

Juvenile crime has continued to be a significant concern for the district. Recent violent events at school campuses in other jurisdictions demonstrate the need for continued vigilance. We will continue to face the need to be responsive to terrorist threats. This program deals with crime in a proactive manner through crime prevention and policy analysis and in a reactive manner with suppression, interdiction, and enforcement programs. Security is responsible for public safety and campus supervision at schools, security and public safety services after hours at school buildings, board meetings, extra-curricular and graduation activities. The director provides liaison with local criminal justice agencies on issues of mutual concern. In addition, the function provides training and staff work in the area of law enforcement, student discipline, crime prevention, and personal safety.

### Explanation for Use of Funds and Significant Changes:

- Purchase Services pays for Colorado Springs Police Department (CSPD) officers to provide added security at athletic and special events. It also provides funds for the CSPD officers in the role of the School Resource Officers in each high school and the Police Resource Officers in the middle schools, background investigations on new employees, misconduct complaint investigations, canine detection services as well as camera and radio maintenance and monitoring of fire alarms.
- This program sustains the day to day operations of security support for all district sites.
- Security for the summer enrichment program is included in other purchased services.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	272,201	312,932	287,590	62,095	349,685
011050	REGULAR EMPLOYEES	CLERICAL.	83,136	92,764	93,732	6,637	100,369
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	1,373,570	1,515,254	2,277,906	35,137	2,313,043
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	-	6,815	-	-	-
013050	OVERTIME	CLERICAL.	-	-	-	-	-
013060	OVERTIME	CRAFTS, TRADES	43,647	80,018	87,078	-	87,078
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	4,639	18,905	10,000	-	10,000
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	78,997	90,245	81,275	15,552	96,827
020050	EMPLOYEE BENEFITS	CLERICAL.	36,432	38,135	40,849	3,073	43,922
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	507,580	542,600	761,453	13,232	774,685
039000	PROFESSIONAL/CONSULTANT SERVICES		394,857	570,816	716,000	-	716,000
043000	REPAIRS & MAINTENANCE		93,222	95,148	81,184	-	81,184
043100	COPIER MAINTENANCE		1,887	2,958	1,000	-	1,000
050000	OTHER PUR. SERVICES		86,638	113,331	114,440	-	114,440
055000	PRINTING		4,046	5,066	4,158	-	4,158
058000	TRAVEL & REGISTRATION		-	-	432	35,000	35,432
058300	MILEAGE		-	-	-	-	-
061000	GENERAL SUPPLIES		29,433	10,629	12,565	-	12,565
064300	LIBRARY BOOKS/PERIODICALS		-	765	-	-	-
069100	UNIFORMS		-	19,750	19,000	-	19,000
073000	CAPITAL EQUIPMENT		-	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		35,361	7,387	15,400	250,000	265,400
081000	DUES		-	-	-	-	-
<b>Total Expenditures</b>			<b>3,045,646</b>	<b>3,523,519</b>	<b>4,604,062</b>	<b>420,726</b>	<b>5,024,788</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		4.00	4.00	4.00	-	4.00
	EDUCATION SUPPORT PROFESSIONALS		59.00	59.00	59.00	(1.00)	58.00
<b>FTE Totals</b>			<b>63.00</b>	<b>63.00</b>	<b>63.00</b>	<b>(1.00)</b>	<b>62.00</b>

Program: Transportation Supervision  
Program Budget Manager: Nick Soto  
Division: Business Services  
Division Head: Kris Odom

Program No.: 27100  
Date: July 1, 2023

### Program Description:

Transportation employs approximately 147 personnel and has a fleet of 120 school buses. Included in this program are two professionals and office staff consisting of six transportation specialists, two safety officers and a billing clerk. It also pays for vehicle and workers compensation insurance for all vehicles and personnel. In addition, maintenance contracts for school bus routing and scheduling software, maintenance management software, field trip scheduling software, boundary planning and school locator software are paid from this program. Also paid for by this program are a variety of requirements to include: mobile radio support (antenna site rental), global positioning systems contracts, administration of federally mandated drug and alcohol testing program, driver physicals, printing for safety rules and regulations, telephone service, etc. Direction for all support vehicle and small engine equipment falls under this program. All licensing, insurances related to transportation, and parental communication falls under this program.

### Explanation for Use of Funds and Significant Changes:

- Non-benefited insurance is adjusted each year based on projections.
- Workers compensation is adjusted each year based on projections.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	98,475	107,806	121,766	(9,182)	112,584
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	70,670	77,791	79,741	7,715	87,456
011050	REGULAR EMPLOYEES	CLERICAL.	38,851	43,467	44,995	3,187	48,182
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	223,285	229,371	379,512	(65,620)	313,892
013050	OVERTIME	CLERICAL.	1,025	2,269	-	-	-
013060	OVERTIME	CRAFTS, TRADES	4,167	31,637	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	122	78	-	-	-
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	931	1,962	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	32,139	33,578	35,288	2,263	37,551
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	28,278	21,803	23,889	2,216	26,105
020050	EMPLOYEE BENEFITS	CLERICAL.	19,045	15,052	15,828	813	16,641
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	68,232	74,738	120,081	(37,199)	82,882
021660	WORKERS COMPENSATION		33,556	46,228	41,774	(12,750)	29,024
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	1,500	1,500	-	-	-
029030	MILEAGE ALLOWANCE		-	-	1,400	-	1,400
043100	COPIER MAINTENANCE		5,881	4,954	1,850	-	1,850
050000	OTHER PUR. SERVICES		86,223	146,512	102,535	-	102,535
052000	INSURANCE - NON-BENEFIT		153,076	219,876	167,537	110,170	277,707
055000	PRINTING		2,956	1,433	4,500	-	4,500
061000	GENERAL SUPPLIES		8,702	9,748	5,500	-	5,500
065000	TECHNOLOGY SUPPLIES		-	554	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		13,616	-	-	-	-
085200	INTERNAL CHARGE MAINTENANCE		-	1,808	-	-	-
<b>Total Expenditures</b>			<b>890,729</b>	<b>1,072,166</b>	<b>1,146,196</b>	<b>1,613</b>	<b>1,147,809</b>

### Staff FTE:

ADMINISTRATORS	1.00	1.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS	1.00	1.00	1.00	-	1.00
EDUCATION SUPPORT PROFESSIONALS	9.00	9.00	9.00	(3.00)	6.00

<b>FTE Totals</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>(3.00)</b>	<b>8.00</b>
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Program: Vehicle Operations Services  
Program Budget Manager: Nick Soto  
Division: Business Services  
Division Head: Kris Odom

Program No.: 27200  
Date: July 1, 2023

### Program Description:

This program supports funding for the delivery of services for the operations section of the pupil transportation program. It funds the wages and benefits of three team leaders/lead drivers, 126 drivers and four bus assistants. It also pays for new driver trainee pay, fuel for the school buses, training materials and supplies. This program covers parental reimbursement and transit services for special needs students, English language learners and homeless students.

Daily planning and execution of pupil transportation falls under this program, which includes driver scheduling, evaluation, and complaint resolution as well as technology integration, planning, installing, operating training, and trouble shooting for all hardware and software. Safety, training and certification officers, bus drivers and assistants, team leaders and parts purchaser all work for a smooth operation of the District's vehicles and their routes. This program also purchases fuels used by the buses.

### Explanation for Use of Funds and Significant Changes:

- City bus passes and parent transportation reimbursement for eligible students are included in this program.
- The FTE breakdown is 3.0 ESP employed at eight hours per day and 126 drivers and four bus aides estimated at six hours per day for a total ESP FTE of 99.90.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	1,850,641	1,911,024	2,794,719	(141,703)	2,653,016
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	10,036	2,270	9,300	-	9,300
013060	OVERTIME	CRAFTS, TRADES	5,994	106,267	13,000	-	13,000
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	134,387	415,651	216,219	-	216,219
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	834,497	925,612	1,142,263	(99,981)	1,042,282
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	4,500	-	4,500
050000	OTHER PUR. SERVICES		1,926	1,635	3,300	-	3,300
051400	STUDENT TRANSPORTATION PARENTS		7,136	2,777	9,300	-	9,300
051500	STUDENT TRANSPORTATION CONTRACTOR		12,336	51,179	349,800	20,000	369,800
058000	TRAVEL & REGISTRATION		5,285	2,582	2,300	-	2,300
058300	MILEAGE		-	-	470	-	470
061000	GENERAL SUPPLIES		5,667	5,287	4,700	2,000	6,700
062600	MOTOR VEHICLE FUELS		189,529	408,192	466,000	200,000	666,000
065000	TECHNOLOGY SUPPLIES		-	-	-	26,000	26,000
073200	VEHICLE		385,982	312,022	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
081000	DUES & SUBSCRIPTIONS		-	-	-	-	-
085100	FIELD TRIPS INTERNAL		(136,840)	(416,370)	-	-	-
<b>Total Expenditures</b>			<b>3,306,576</b>	<b>3,728,128</b>	<b>5,015,871</b>	<b>6,316</b>	<b>5,022,187</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		98.90	98.90	98.90	(21.40)	77.50
<b>FTE Totals</b>			<b>98.90</b>	<b>98.90</b>	<b>98.90</b>	<b>(21.40)</b>	<b>77.50</b>



Program: Vehicle Services  
Program Budget Manager: John Hill  
Division: Business Services  
Division Head: Kris Odom

Program No.: 27400  
Date: July 1, 2023

### Program Description:

This program supports funding for the supervision and delivery of services for the maintenance section of the pupil transportation program. It funds the wages and benefits of a .9 professional (the Transportation Fleet Manager) and six educational support personnel (school bus and fleet mechanics and fleet support employee). It also pays for supplies (parts, tires, oil, engines, transmissions, and lubricants, etc.) for school bus repairs, uniform maintenance, towing services, etc.

### Explanation for Use of Funds and Significant Changes:

- This program houses the budget for a bus maintenance program that services approximately 120 school buses
- Supplies include school bus parts, tires, oil, lubricants, etc.
- Required professional services such as fueling system, automatic vehicle wash, mechanic certifications, and uniforms, are included in this program.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	70,223	77,158	79,235	7,667	86,902
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	233,020	265,305	330,667	34,523	365,190
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	-	-	-	-	-
013060	OVERTIME	CRAFTS, TRADES	271	433	1,300	-	1,300
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	4,700	6,306	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	24,700	25,757	27,913	2,537	30,450
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	78,370	87,010	113,105	8,464	121,569
050000	OTHER PUR. SERVICES		40,184	45,314	11,350	-	11,350
058000	TRAVEL & REGISTRATION		541	349	-	-	-
061000	GENERAL SUPPLIES		379,618	210,285	212,000	-	212,000
073000	CAPITAL EQUIPMENT		-	-	-	-	-
085700	INTERNAL CLAIM EXPENSE		(22,899)	(17,006)	-	-	-
<b>Total Expenditures</b>			<b>808,728</b>	<b>700,911</b>	<b>775,570</b>	<b>53,191</b>	<b>828,761</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		0.90	0.90	0.90	-	0.90
	EDUCATION SUPPORT PROFESSIONALS		6.00	6.00	6.00	-	6.00
<b>FTE Totals</b>			<b>6.90</b>	<b>6.90</b>	<b>6.90</b>	<b>-</b>	<b>6.90</b>

Program: Small Engine Maintenance  
 Program Budget Manager: John Hill  
 Division: Business Services  
 Division Head: Kris Odom

Program No.: 27500  
 Date: July 1, 2023

**Program Description:**

This program supports funding for the delivery of services for the maintenance of all of District 11's small engine equipment (approximately 500 pieces of equipment). It funds the wages and benefits of two education support personnel (small engine mechanics). It also pays for supplies (parts, oil and lubricants, etc) to repair lawn mowers, weed-eaters, snow removal equipment, etc. These pieces of equipment are utilized at every site throughout the District and also by the Facilities' landscape section.

**Explanation for Use of Funds and Significant Changes:**

- Salaries and benefits are for two mechanics who maintain over 500 pieces of equipment.
- Supplies include engine parts, tires, oil, lubricants, filters, etc. that are used to service the District's small engines.
- Services support all district school and administration facilities, which include all building and grounds equipment.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	86,171	96,579	100,005	9,043	109,048
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	32,319	35,332	33,981	2,510	36,491
061000	GENERAL SUPPLIES		22,518	16,248	12,500	-	12,500
<b>Total Expenditures</b>			<b>141,008</b>	<b>148,159</b>	<b>146,486</b>	<b>11,553</b>	<b>158,039</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		2.00	2.00	2.00	-	2.00
<b>FTE Totals</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>

Program: Support Services – Central  
Program Budget Manager: Phoebe Bailey  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 28010  
Date: July 1, 2023

### Program Description:

This program provides oversight to programs that deal with central services including the Personnel Support Services and Information Technology divisions. Personnel support includes supervision of Records Management, Grants, Human Resources Management, Professional Development, Volunteer Services and Equal Opportunity Programs and Ombudsman Services. The oversight of Information Technology division includes only the compensation of the division's assistant superintendent and administrative assistant. The assistant superintendent is responsible for the supervision of Security Services and Educational Data Support Services (EDSS) as well as all technology programs. Non-compensation expenditures for the assistant superintendent are handled by the specific technology program.

### Explanation for Use of Funds and Significant Changes:

- Funds for this program cover the administrator and ESP compensation as well as other costs related to the deputy superintendent position.
- This program also covers the compensation for the assistant superintendent/chief information officer and administrative assistant.
- An increase to other purchased services is due to redirecting costs of staff cell phone usage.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	263,377	287,327	316,511	31,164	347,675
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	104,609	46,820	101,242	(101,242)	-
011050	REGULAR EMPLOYEES	CLERICAL	100,387	109,802	117,765	10,648	128,413
012010	TEMP. EMPLOYEES	ADMINISTRATOR	-	51,778	-	-	-
012060	TEMP. EMPLOYEES	CRAFTS & TRADES	-	-	-	-	-
013050	OVERTIME	CLERICAL	118	1,901	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	10,000	10,000	-	-	-
015030	SUPPLEMENTAL PAY	PROFESSIONALS	-	3,601	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	3,847	-	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	79,304	94,315	92,640	8,625	101,265
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	23,518	11,048	23,826	(23,826)	-
020050	EMPLOYEE BENEFITS	CLERICAL	35,762	37,202	36,454	2,670	39,124
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	-	-	-	-	-
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	7,200	7,200	7,200	-	7,200
033100	LEGAL SERVICES		-	-	20,000	-	20,000
039000	PROFESSIONAL/CONSULTANT SERVICES		56,900	-	-	-	-
043100	COPIER MAINTENANCE		1,631	1,347	-	-	-
050000	OTHER PURCHASED SERVICES		404	1,200	5,290	-	5,290
058000	TRAVEL & REGISTRATION		-	602	5,588	-	5,588
058300	MILEAGE REIMBURSEMENT		-	221	200	-	200
061000	GENERAL SUPPLIES		5,120	12,598	6,625	-	6,625
065000	ELECTRONIC MEDIA		7,498	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		2,121	649	7,000	-	7,000
081000	DUES & FEES		209	601	1,500	-	1,500
085200	INTERNAL CHARGE MAINTENANCE		-	431	-	-	-
<b>Total Expenditures</b>			<b>702,007</b>	<b>678,645</b>	<b>741,841</b>	<b>(71,961)</b>	<b>669,880</b>

### Staff FTE:

ADMINISTRATORS	2.00	2.00	2.00	-	2.00
NON-TEACHER PROFESSIONALS	1.00	1.00	1.00	(1.00)	
EDUCATION SUPPORT PROFESSIONALS	2.00	2.00	2.00	-	2.00
<b>FTE Totals</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>(1.00)</b>	<b>4.00</b>

Program: Grants Administration  
Program Budget Manager: Annette Bass  
Division: Business Services  
Division Head: Brandan Comfort

Program No.: 28130  
Date: July 1, 2023

### Program Description:

The Grants Acquisition Office develops school site resources, seeks new funds for the District and builds the capacity of schools. The goal of the office is to support high levels of student achievement, parent/community involvement and school/community partnerships for education. Monthly updates on federal grant program resources are published through this office. Grant-writing support and consulting is also provided. Costs associated with this program are paid for from indirect cost allocations against federal grant programs within the designated purpose grants fund.

### Explanation for Use of Funds and Significant Changes:

- Funds support developing and managing multiple federal, state, corporate and foundation grants acquired by the District to support the schools and district business plan. This funding assures accountability and fiscal compliance mandated in all designated purpose grant funds.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	166,036	159,322	200,615	(2,486)	198,129
011050	REGULAR EMPLOYEES	CLERICAL.	150,185	142,839	165,008	6,359	171,367
013050	OVERTIME	CLERICAL	1,531	618	-	-	-
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	1,847	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	22	-	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATORS	-	-	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	49,725	38,868	62,867	(3,556)	59,311
020050	EMPLOYEE BENEFITS	CLERICAL.	56,709	45,240	43,677	1,189	44,866
039000	PROFESSIONAL/CONSULTANT SERVICES		6,111	-	12,500	-	12,500
043100	COPIER MAINTENANCE		443	345	800	-	800
050000	OTHER PURCHASED SERVICES		2,790	564	700	-	700
055000	PRINTING		143	91	300	-	300
058000	TRAVEL & REGISTRATION		-	1,614	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		-	-	200	-	200
061000	GENERAL SUPPLIES		6,468	5,055	3,374	-	3,374
065000	TECHNOLOGY SUPPLIES		534	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		10,855	8,268	1,000	-	1,000
081000	DUES & FEES		1,199	-	700	-	700
086900	INDIRECT COSTS		126,968	126,968	126,968	-	126,968
<b>Total Expenditures</b>			<b>579,720</b>	<b>531,638</b>	<b>620,709</b>	<b>1,506</b>	<b>622,215</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		2.00	2.00	2.00	-	2.00
	EDUCATION SUPPORT PROFESSIONALS		3.00	3.00	3.00	-	3.00
<b>FTE Totals</b>			<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>	<b>5.00</b>

Program: Community Relations Services  
Program Budget Manager: Devra Ashby  
Division: Superintendent  
Division Head: Michael W. Gaal

Program No.: 28230  
Date: July 1, 2023

### Program Description:

The purpose of the Department of Communications and Community Relations is to support the School District 11 business plan by communicating and engaging frequently with our customers. This department strives to communicate effectively with 100 percent of the people 100 percent of the time. The office coordinates information for internal and external customers by identifying needs, identifying effective solutions, creating key messages, and determining ways to disseminate the messages. It provides guidance for effective communication processes so that internal and external customers are well-informed. In addition, the office coordinates the formation of community partnerships to help foster the best education system possible and provides opportunities for the community to be involved with District 11 schools on a first hand basis.

### Explanation for Use of Funds and Significant Changes:

- The expenditure line items support the day to day operations of this program.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	114,256	124,841	130,000	26,836	156,836
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	82,801	94,693	164,157	15,882	180,039
011050	REGULAR EMPLOYEES	CLERICAL.	60,643	68,305	82,267	6,422	88,689
012050	TEMP. EMPLOYEES	CLERICAL.	-	-	996	-	996
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	38,402	40,523	43,872	7,314	51,186
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	22,964	25,195	57,022	5,189	62,211
020050	EMPLOYEE BENEFITS	CLERICAL.	18,169	19,728	29,374	(3,134)	26,240
029010	MILEAGE ALLOWANCE		-	3,600	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		1,031	500	18,000	25,000	43,000
050000	OTHER PURCHASED SERVICES		4,465	114,190	19,000	-	19,000
053300	POSTAGE		4	-	65	-	65
054000	ADVERTISING		70,492	173,959	180,000	30,000	210,000
055000	PRINTING		2,837	2,989	23,656	-	23,656
058000	TRAVEL & REGISTRATION		-	3,160	3,719	-	3,719
058300	MILEAGE REIMBURSEMENT		-	-	1,069	-	1,069
061000	GENERAL SUPPLIES		2,142	3,117	6,300	-	6,300
065000	ELECTRONIC MEDIA SUPPLIES		117,982	157,285	113,000	121,050	234,050
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		2,677	5,600	1,957	-	1,957
081000	DUES & FEES		1,035	1,195	1,075	-	1,075
085100	INTERNAL TRANSPORTATION		-	4,640	-	-	-
085200	INTERNAL CHARGE MAINTENANCE		-	(239)	-	-	-

<b>Total Expenditures</b>	<b>539,901</b>	<b>843,281</b>	<b>875,529</b>	<b>234,559</b>	<b>1,110,088</b>
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### Staff FTE:

ADMINISTRATOR	1.00	1.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS	1.00	1.00	2.00	-	2.00
EDUCATION SUPPORT PROFESSIONALS	2.00	2.00	2.00	-	2.00
<b>FTE Totals</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>

Program: Human Resource Services  
Program Budget Manager: Toni Schone  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 28300  
Date: July 1, 2023

### Program Description:

The salaries of staff delivering and administering the human resources activities for the District are funded from this program, as well as all the associated costs of providing an effective human resources department which contributes to the District in hiring, and retaining competent staff in support of the District's business plan, goals, and objectives.

### Explanation for Use of Funds and Significant Changes:

- The primary function of this department is to deliver and administer the District's human resources activities. The activities and associated expenses include hiring, firing, legal settlement, retention, salary studies, supplies and materials, software, hardware, to include a stand-alone substitute calling system, upgrades and maintenance costs of such, related travel and conference expenses, funding of retirement activities, and the printing of materials supporting all activities.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	229,972	253,661	611,427	83,061	694,488
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	425,606	458,867	225,067	4,162	229,229
011050	REGULAR EMPLOYEES	CLERICAL	469,800	579,283	624,434	62,235	686,669
012010	TEMP. EMPLOYEES	ADMINISTRATOR	-	22,907	-	-	50,000
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	-	-	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL	32,112	28,460	10,000	50,000	60,000
013050	OVERTIME	CLERICAL	8,532	30,274	4,940	-	4,940
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	5,000	5,281	-	5,281
015030	SUPPLEMENTAL PAY	PROFESSIONALS	-	2,000	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	48	5,658	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	69,817	78,694	186,229	17,554	203,783
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	137,330	138,047	71,277	13,906	85,183
020050	EMPLOYEE BENEFITS	CLERICAL	183,744	206,790	208,471	43,993	252,464
029010	EMPLOYEE BENEFITS	ADMINISTRATOR	2,400	2,400	2,400	-	2,400
029030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	4,600	4,600	4,800	-	4,800
033100	LEGAL SERVICES		44,746	61,944	85,000	-	85,000
039000	PROFESSIONAL/CONSULTANT SERVICES		295	28,195	10,000	-	10,000
043100	COPIER MAINTENANCE		764	1,529	2,900	-	2,900
050000	OTHER PURCHASED SERVICES		82,478	76,556	102,400	27,000	129,400
053300	POSTAGE		1,973	1,467	4,000	-	4,000
055000	PRINTING		7,312	5,985	16,500	-	16,500
058000	TRAVEL & REGISTRATION		1,089	4,740	3,617	-	3,617
058300	MILEAGE REIMBURSEMENT		413	1,584	4,592	-	4,592
061000	GENERAL SUPPLIES		15,270	10,671	10,000	-	10,000
065000	TECHNOLOGY SUPPLIES		-	107	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		24,463	57,060	900	-	900
081000	DUES & FEES		7,790	2,450	3,532	-	3,532
085100	INTERNAL TRANSPORTATION		-	118	-	-	-
085200	INTERNAL WORK ORDERS		-	3,937	-	-	-
086900	INDIRECT COSTS		(41,241)	(41,241)	(41,241)	-	(41,241)
<b>Total Expenditures</b>			<b>1,709,314</b>	<b>2,031,742</b>	<b>2,156,526</b>	<b>301,911</b>	<b>2,508,437</b>

### Staff FTE:

ADMINISTRATORS	2.00	2.00	5.00	-	5.00
NON-TEACHER PROFESSIONALS	5.00	5.00	3.00	-	3.00
EDUCATION SUPPORT PROFESSIONALS	11.00	12.00	13.00	-	13.00
<b>FTE Totals</b>	<b>18.00</b>	<b>19.00</b>	<b>21.00</b>	<b>-</b>	<b>21.00</b>

Program: Recruitment and Placement Services  
 Program Budget Manager: Toni Schone  
 Division: Personnel Support Services  
 Division Head: Phoebe Bailey

Program No.: 28320  
 Date: July 1, 2023

**Program Description:**

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

**Explanation for Use of Funds and Significant Changes:**

- This program provides budget to hire outside agencies that are used to assist in recruiting efforts.
- Other purchased services is used to place employment ads in various local, regional and national publications.
- Travel is used to support recruiting efforts both in-state and out-of-state.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
015010	SUPPLEMENTAL PAY	ADMINISTRATOR		-	-	-	
015020	SUPPLEMENTAL PAY	TEACHERS	31,482	30,645	34,526	-	34,526
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	-	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHERS	6,700	6,385	7,888	-	7,888
050000	OTHER PURCHASED SERVICES		30,318	48,497	145,000	-	145,000
055000	PRINTING		-	9,268	-	-	-
058100	IN-STATE TRAVEL		-	4,795	6,000	-	6,000
058200	OUT-OF-STATE TRAVEL		-	1,907	10,000	-	10,000
061000	GENERAL SUPPLIES		904	1,895	-	-	-
<b>Total Expenditures</b>			<b>69,404</b>	<b>103,392</b>	<b>203,414</b>	<b>-</b>	<b>203,414</b>

Program: Non-Instructional Staff Development  
Program Budget Manager: Toni Schone  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 28340  
Date: July 1, 2023

**Program Description:**

This program accounts for activities developed by the District for the training of non-instructional personnel. Included in this group are administrative, non-teacher professionals and education support professionals (ESP).

**Explanation for Use of Funds and Significant Changes:**

- The professional development fund, which records transactions related to the travel and registration account, are monies set aside for administrators and non-teacher professionals for professional development as defined by the meet and confer process.
- Supplemental pay (015050) and the related benefits account are for education support professional employees that were grandfathered into a prior professional growth plan stipend program that ended in 1991. Employees who are qualified for the program are entitled to receive the annual stipend if they are actively employed on November 1.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
015050	SUPPLEMENTAL PAY	CLERICAL	5,200	3,200	7,930	-	7,930
020050	EMPLOYEE BENEFITS	CLERICAL	1,107	572	1,810	-	1,810
024050	TUITION REIMBURSEMENT	CLERICAL	17,334	21,028	33,000	-	33,000
058000	TRAVEL & REGISTRATION		277,895	275,345	385,600	-	385,600
061000	GENERAL SUPPLIES		-	9,556	5,000	-	5,000
<b>Total Expenditures</b>			<b>301,537</b>	<b>309,701</b>	<b>433,340</b>	<b>-</b>	<b>433,340</b>



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

Program No.: 28341  
 Date: July 1, 2023

### Program Description:

This program accounts for activities developed by the District for the training of non-instructional personnel. Included in this group are administrative, non-teacher professionals, executive professionals, and education support professionals (ESP).

This budget supports overtime pay for ESP to attend critical training to, in turn, support teachers. It is also used to train non-instructional personnel in areas such as technology and job-specific skills. This budget is used to support department requests to maintain employee training in the skills necessary to provide high quality support service.

### Explanation for Use of Funds and Significant Changes:

- This program was created to encompass budget line items that had been, in the past, recorded under the Non-Instructional Staff Development program (28340). These funds were pulled out to separate them from funds used for staff development under the meet and confer agreements.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011050	REGULAR EMPLOYEES	CLERICAL	61,527	114,785	109,210	9,876	119,086
012050	TEMP. EMPLOYEES	CLERICAL	-	1,268	1,000	-	1,000
013050	OVERTIME	CLERICAL	-	223	3,000	-	3,000
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	-	1,000	-	1,000
015050	SUPPLEMENTAL PAY	CLERICAL	2,756	1,499	4,945	-	4,945
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	-	-	450	-	450
020050	EMPLOYEE BENEFITS	CLERICAL	21,504	35,122	53,825	(640)	53,185
039000	PROFESSIONAL/CONSULTANT SERVICES		1,652	5,900	2,000	-	2,000
050000	OTHER PURCHASED SERVICES		10,090	15,566	30,000	-	30,000
055000	PRINTING		-	116	3,000	-	3,000
058000	TRAVEL & REGISTRATION		1,347	1,100	1,200	-	1,200
061000	GENERAL SUPPLIES		9,654	11,694	16,000	-	16,000
081000	DUES & FEES		600	950	1,000		1,000
<b>Total Expenditures</b>			<b>109,130</b>	<b>188,223</b>	<b>226,630</b>	<b>9,236</b>	<b>235,866</b>
<b>Staff FIE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		3.00	3.00	3.00	-	3.00
<b>FIE Totals</b>			<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>

Program: Equal Opportunity Program and Ombudsman  
Program Budget Manager: Katherine Ritchie Rapp  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 28380  
Date: July 1, 2023

#### Program Description:

This program supports student achievement in the area of equal opportunity programs and ombudsman services for district-wide compliance activities such as Americans with Disabilities Act (ADA), Equal Employment Opportunity (EEO), Section 504 of the Rehabilitation Act and compliant adjudication through mediation, investigation and other forms of Alternative Dispute Resolution (ADR).

#### Explanation for Use of Funds and Significant Changes:

- The purchased services account provides support for ADA, Section 504 of the Rehabilitation Act, community outreach, payment of fees associated with mediation, dispute resolution and complaints, i.e., hearing officer, transcriptions and other associated expenses.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	103,144	55,771	124,895	12,084	136,979
011050	REGULAR EMPLOYEES	CLERICAL	52,399	31,701	43,242	3,910	47,152
012050	TEMP. EMPLOYEES	CLERICAL	-	-	-	-	-
015050	TEMP. EMPLOYEES	CLERICAL	-	22	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	27,537	15,313	42,689	3,893	46,582
020050	EMPLOYEE BENEFITS	CLERICAL	16,543	11,641	23,748	1,809	25,557
039000	PROFESSIONAL/CONSULTANT SERVICES		3,754	3,837	3,000	-	3,000
043100	COPIER MAINTENANCE		105	-	300	-	300
050000	OTHER PURCHASED SERVICES		611	293	3,200	2,500	5,700
055000	PRINTING		231	66	900	-	900
058000	TRAVEL & REGISTRATION		115	-	954	-	954
061000	GENERAL SUPPLIES		429	1,592	1,707	2,000	3,707
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		1,429	-	-	5,000	5,000
081000	DUES & FEES		-	-	200	-	200
<b>Total Expenditures</b>			<b>206,297</b>	<b>120,236</b>	<b>244,835</b>	<b>31,196</b>	<b>276,031</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>

Program: Application Development and Support  
Program Budget Manager: John McCarron  
Division: Information Technology  
Division Head: John McCarron

Program No.: 28400  
Date: July 1, 2023

### Program Description:

This program is used to identify costs associated with the support and management of the district-wide administrative computer systems used for data storage, computing, and retrieval of student, staff, and financial information. The department also supports other areas such as transportation, facilities and other schools/departments using servers. In FY11/12 the central administration restructuring process reclassified the Executive Director to Assistant Superintendent/Chief Information officer. This position is responsible for the supervision of Security Services and Educational Data Support Services as well as all technology programs.

### Explanation for Use of Funds and Significant Changes:

- Expenditures within this program account for the day-to-day expenses associated with support of the school district.
- In compliance with CDE's financial policies and procedures, the assistant superintendent and administrative assistant are located in Central Support Services program, 28010 as well as the mileage allowance.
- Purchased services account covers maintenance and licensing for the District's financial and human resource accounting system. Education Data Support Services (22140) reallocated a portion of its budget to this program to support the program's needs.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	120,389	87,739	125,134	12,107	137,241
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	911,808	1,047,463	1,135,210	333,870	1,469,080
011050	REGULAR EMPLOYEES	CLERICAL	-	-	-	-	-
011060	REGULAR EMPLOYEES	CRAFTS & TRADES	153,974	149,254	97,937	22,551	120,488
012020	TEMP. EMPLOYEES	TEACHER	-	-	-	-	-
012030	TEMP. EMPLOYEES	PROFESSIONALS	-	1,063	-	-	-
012040	TEMP. EMPLOYEES		1,230	1,230	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL	-	-	495	-	495
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	13,578	80,141	-	-	-
013060	OVERTIME	CRAFTS/TRADES	12,333	37,576	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	17,477	64,420	-	-	-
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	9,000	-	-	-
015040	SUPPLEMENTAL PAY		123	-	-	-	-
015060	SUPPLEMENTAL PAY	CRAFTS & TRADES	547	346	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	35,529	18,360	29,078	2,805	31,883
020020	EMPLOYEE BENEFITS	TEACHER	3,803	13,661	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	285,913	309,409	353,135	93,034	446,169
020040	EMPLOYEE BENEFITS		302	272	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL	-	-	112	-	112
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	63,312	74,902	40,618	16,459	57,077
033100	LEGAL SERVICES		-	-	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		44,048	61,087	-	-	-
043100	COPIER MAINTENANCE		-	-	4,800	-	4,800
050000	OTHER PURCHASED SERVICES		1,090,574	490,320	951,286	(28,286)	923,000
055000	PRINTING		7,042	464	7,000	-	7,000
058000	TRAVEL & REGISTRATION		-	57,445	-	-	-
058300	MILEAGE REIMBURSEMENT		-	80	1,000	-	1,000
061000	GENERAL SUPPLIES		1,539	2,395	-	-	-
065000	ELECTRONIC MEDIA SUPPLIES		278	3,171	403,000	(400,000)	3,000
069000	OTHER SUPPLIES		-	-	-	-	-
073000	EQUIPMENT		-	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	-	-	5,782	5,782
073500	NON-CAPITAL EQUIPMENT		2,980	54,982	5,782	(5,782)	-
081000	DUES & FEES		2,295	1,915	-	-	-
085200	INTERNAL WORK ORDERS		-	-	-	-	-
085300	INTERNAL IT CHARGES		(62,663)	(62,663)	(61,936)	-	(61,936)
086000	INTERNAL CHARGE		-	-	-	-	-
<b>Total Expenditures</b>			<b>2,706,410</b>	<b>2,504,032</b>	<b>3,092,651</b>	<b>52,540</b>	<b>3,145,191</b>
<b>Staff FTE:</b>							
ADMINISTRATORS			1.00	1.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS			10.00	10.00	11.00	2.00	13.00
EDUCATION SUPPORT PROFESSIONALS			3.00	3.00	3.00	(1.00)	2.00
<b>FTE Totals</b>			<b>14.00</b>	<b>14.00</b>	<b>15.00</b>	<b>1.00</b>	<b>16.00</b>

Program: Technical and Support Services  
Program Budget Manager: Devin Watts  
Division: Information Technology  
Division Head: John McCarron

Program No.: 28420  
Date: July 1, 2023

#### Program Description:

This program is used for costs associated with providing the services needed to ensure operationally ready equipment and systems to support technology in classrooms and offices across the District. This department is responsible for the troubleshooting, repair, and maintenance of all computer hardware, peripherals, audio-visual equipment, sound systems, intercoms and public address systems. It also includes development of system equipment proposals, testing and analysis of said equipment and software compatibility testing. In cooperation with District 11 security department, this department is responsible for responding to and analyzing computer crime, security and hacking issues at sites as they arise. This department provides support center (help desk) services to the entire district and acts as the communication hub between the Information Technology division and all sites. It provides both phone and walk-in support for technology, software, and user related issues with District 11's various systems.

#### Explanation for Use of Funds and Significant Changes:

- Expenditures within this program account for the day-to-day expenses associated with support of the school district.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	913,495	1,007,373	1,034,221	67,818	1,102,039
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	110,702	121,560	125,726	(5,238)	120,488
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	8,453	13,776	8,965	-	8,965
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	10,500	1,065	-	-	-
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	-	3,538	-	-	-
013060	OVERTIME	CRAFTS, TRADES	-	-	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	272,879	275,113	326,332	14,935	341,267
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	46,637	50,689	50,317	(9,119)	41,198
039000	PROFESSIONAL/CONSULTANT SERVICES		24,297	19,487	15,000	-	15,000
050000	OTHER PUR. SERVICES		3,904	18,848	60,040	-	60,040
058000	TRAVEL & REGISTRATION		-	-	-	-	-
058300	MILEAGE		-	-	323	-	323
061000	GENERAL SUPPLIES		15,765	10,704	500	-	500
065000	MEDIA SUPPLIES		121,645	163,794	139,710	-	139,710
069000	OTHER SUPPLIES		176,393	17,568	69,000	-	69,000
073200	VEHICLES		63,458	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	-	-	41,750	41,750
073500	NON-CAPITAL EQUIPMENT		292,920	200,953	41,750	(41,650)	100
081000	DUES		-	-	100	(100)	-
085200	INTERNAL WORK ORDERS		1,040	1,133	-	-	-
085300	INTERNAL IT CHARGES		(674,214)	(674,214)	(465,889)	-	(465,889)
085700	INTERNAL DIST CLAIM EXP		-	-	-	-	-
<b>Total Expenditures</b>			<b>1,387,872</b>	<b>1,231,387</b>	<b>1,406,095</b>	<b>68,396</b>	<b>1,474,491</b>
<b>Staff FTE:</b>							
	ADMINISTRATORS			-	-	-	-
	NON-TEACHER PROFESSIONALS		13.00	13.00	13.00	-	13.00
	EDUCATION SUPPORT PROFESSIONALS		2.00	2.00	2.00	-	2.00
<b>FTE Totals</b>			<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>-</b>	<b>15.00</b>

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

Program No.: 28440  
Date: July 1, 2023

### Program Description:

This program is used to identify costs associated with the support and management of district-wide and local area networks, internet services and email services. It provides maintenance and support to the schools' main distribution frame (MDF) rooms and to all servers district-wide.

### Explanation for Use of Funds and Significant Changes:

- Funds in this program are used for maintenance and repair of district hardware.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	117,686	128,544	132,793	12,848	145,641
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	688,916	656,769	749,044	72,467	821,511
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	-	-	-	-
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	-	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	25,986	27,657	31,311	3,014	34,325
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	224,117	208,825	244,434	22,421	266,855
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	-	-	-
050000	OTHER PURCHASED SERVICES		873,006	1,016,441	1,001,763	160,400	1,162,163
055000	PRINTING		-	-	-	-	-
058000	TRAVEL & REGISTRATION		-	-	-	-	-
058300	MILEAGE REIMBURSEMENT		-	-	814	-	814
061000	GENERAL SUPPLIES		51	3,038	1,600	-	1,600
065000	TECHNOLOGY SUPPLIES		-	7,642	-	-	-
073000	EQUIPMENT		-	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	223,105	-	136,757	136,757
073500	NON-CAPITAL EQUIPMENT		20,413	16,488	136,757	(136,757)	-
<b>Total Expenditures</b>			<b>1,950,174</b>	<b>2,288,507</b>	<b>2,298,516</b>	<b>271,150</b>	<b>2,569,666</b>

### Staff FTE:

ADMINISTRATOR	1.00	1.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS	7.00	7.00	7.00	-	7.00
<b>FTE Totals</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>0.00</b>	<b>8.00</b>

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

Program No.: 28450  
Date: July 1, 2023

### Program Description:

This program is used to identify costs associated with the District's telecommunications. Costs include telephone, data lines and billings. The District operates its own telephone system and leases lines for voice and data transmissions.

### Explanation for Use of Funds and Significant Changes:

- The expenditure line items support the day to day operations of this program.
- The capital equipment line item is for the implementation of a new phone system.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	93,443	138,942	181,732	17,582	199,314
011050	REGULAR EMPLOYEES	CLERICAL	62,158	34,020	-	-	-
013050	OVERTIME	CLERICAL	-	-	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	28,992	43,061	61,492	5,614	67,106
020050	EMPLOYEE BENEFITS	CLERICAL	23,529	12,505	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		-	52,489	-	-	-
050000	OTHER PURCHASED SERVICES		-	107,943	-	-	-
053000	COMMUNICATIONS		628,455	583,264	963,474	(451,474)	512,000
53500	COURIER SERVICES		-	-	-	33,600	33,600
058000	TRAVEL & REGISTRATION		-	766	-	-	-
065000	ELECTRONIC MEDIA SUPPLIES		-	-	-	-	-
073000	CAPITAL EQUIPMENT		-	-	-	1,000,000	1,000,000
073400	TECHNOLOGY EQUIPMENT		-	74,857	-	-	-
073500	NON-CAPITAL EQUIPMENT		1,784	714,806	10,877	-	10,877
<b>Total Expenditures</b>			<b>838,362</b>	<b>1,762,653</b>	<b>1,217,575</b>	<b>605,322</b>	<b>1,822,897</b>

### Staff FTE:

NON-TEACHER PROFESSIONALS	1.00	1.00	2.00	-	2.00
CLERICAL	1.00	1.00	0.00	-	0.00
<b>FTE Totals</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>

Program: Unemployment  
Program Budget Manager: Toni Schone  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 28510  
Date: July 1, 2023

**Program Description:**

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

**Explanation for Use of Funds and Significant Changes:**

- Two basic methods are available for the District to select from. State statutes require the District to notify the Colorado Department of Labor each year as to the method selected. The two methods are: 1) payroll tax or 2) direct payment of all approved unemployment claims by individuals who have severed employment with the District. The District uses the second method because it results in a much lower cost to the District.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	9,000	-	9,000
052500	UNEMPLOY. COMP.		172,748	370,130	153,250	-	153,250
<b>Total Expenditures</b>			<b>172,748</b>	<b>370,130</b>	<b>162,250</b>	<b>-</b>	<b>162,250</b>

Program: Safety Program  
Program Budget Manager: Jessica Reijgers  
Division: Business Services  
Division Head: Brandan Comfort

Program No.: 28550  
Date: July 1, 2023

#### Program Description:

The global focus of the District safety program is to reduce or eliminate accidents and injuries by:

- developing and implementing a safety culture that focuses on the prevention of incidents and injuries through the identification and correction of unsafe conditions and work practices,
- conducting and/or coordinating employee safety awareness training,
- identifying and/or recommending safety related supplies and equipment, and
- performing and/or participating in safety and loss prevention audits and inspections of district locations and grounds.

#### Explanation for Use of Funds and Significant Changes:

- Salary and benefits funding is used to assist schools in providing substitute employee coverage, thus allowing employees to attend and receive first aid, cardio-pulmonary resuscitation (CPR), and/or automated external defibrillator (AED) training and certification.
- Professional consultant services funding has been designated to fund the annual fire and life safety inspections performed by the Colorado Springs Fire Department.
- The non-capital equipment funding is used primarily for the replenishment and/or replacement of equipment and supplies required to conduct the first aid/CPR/AED training program.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
012020	TEMP. EMPLOYEES	TEACHER	441	3,646	2,470	-	2,470
012050	TEMP. EMPLOYEES	CLERICAL.	845	-	2,470	-	2,470
020020	EMPLOYEE BENEFITS	TEACHER	98	683	564	-	564
020050	EMPLOYEE BENEFITS	CLERICAL.	187	-	564	-	564
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	9,000	-	9,000
073500	NON-CAPITAL EQUIPMENT		-	-	898	-	898
<b>Total Expenditures</b>			<b>1,571</b>	<b>4,330</b>	<b>15,966</b>	<b>-</b>	<b>15,966</b>



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

Program No.: 29100  
Date: July 1, 2023

### Program Description:

Volunteer Services serves as the link between the community and the schools to encourage and enable citizen participation in education. Citizen participation in education is a national, state and district goal. It is not a mandated service. Services include: management and training of school volunteer chairmen; the Community Resource Bank/Sidekicks project and El Paso County school volunteer partnerships; the GrandFriends project, a program to place retired citizens in schools; development, management and evaluation of business/education partnerships; consultation with school staff, business partners and community organizations to develop new programs to meet existing school needs; coordination of the Crystal Apple Teaching Excellence Award and the Diamond Award.

### Explanation for Use of Funds and Significant Changes:

- Volunteer Services staff consists of two full-time professionals, one half-time office support staff coordinating the GrandFriends project, and one full-time office staff employee.
- Other purchased services covers preliminary background checks, resulting in 100 percent of registered volunteers being checked. This line item also pays for advertising.

Acct #	Object	Job Class	FY 20-21 Actual	22 Actual	23 Mid- Year	Change	FY 23-24 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	105,588	116,965	112,574	(50,841)	61,733
011050	REGULAR EMPLOYEES	CLERICAL	48,100	54,945	56,947	46,843	103,790
012020	TEMP. EMPLOYEES	TEACHER	-	-	360	-	360
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	-	-	-	-
015040	SUPPLEMENTAL PAY	PARAPROS	-	83	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	-	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	-	-	-	80	80
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	33,413	35,218	80	25,678	25,758
020040	EMPLOYEE BENEFITS	PARAPROS	-	18	47,299	-	-
020050	EMPLOYEE BENEFITS	CLERICAL	15,562	16,991	18,083	11,403	29,486
043100	COPIER MAINT.		94	308	500	-	500
050000	OTH. PUR. SERVICES		60	380	6,800	-	6,800
055000	PRINTING		315	1,344	2,350	-	2,350
058000	TRAVEL & REGISTRATION		160	10	599	-	599
058300	MILEAGE REIMBURSEMENT		249	853	1,022	-	1,022
061000	GENERAL SUPPLIES		498	946	1,125	-	1,125
065000	MEDIA SUPPLIES		56,257	59,750	67,500	-	67,500
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		1,513	1,917	1,480	60,300	61,780
081000	DUES & SUBSCRIPTIONS		240	160	400	-	400
<b>Total Expenditures</b>			<b>262,049</b>	<b>289,888</b>	<b>317,119</b>	<b>93,463</b>	<b>363,283</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		2.00	2.00	2.00	(1.00)	1.00
	EDUCATION SUPPORT PROFESSIONALS		1.50	1.50	1.50	1.00	2.50
<b>FTE Totals</b>			<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>-</b>	<b>3.50</b>

Program: Non-Teacher Post-Employment Benefits  
 Program Budget Manager: Laura Hronik  
 Division: Business Services  
 Division Head: Brandan Comfort  
**Program Description:**

Program No.: 29500  
 Date: July 1, 2023

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

#### Explanation for Use of Funds and Significant Changes:

- ESP retirees eligible for the program are the 20 most senior who apply for retirement. Insurance coverage is for 24 months with the District's 75 percent contribution toward single, single plus spouse, single plus child(ren) or family health insurance.
- In FY07/08 executive/professional employees changed their sick leave redemption program to a more equitable program that each year all retired executive/professionals with at least five years in the employee group will share in the funds available. The maximum payout will continue at 75 percent of unused sick leave hours at the current per diem rate. Executive/professional employees are not eligible for insurance continuation following retirement except for normal Consolidated Omnibus Budget Reconciliation Act (COBRA) provisions. At the end of each fiscal year, funds not expended on retiring employees shall be distributed to those executive/professionals active as of June 30 as either a one-time payment or a one-time increase in their professional development funds.
- FY 18-19 Actuals State on Behalf Payments are included from different programs throughout the district.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
016010	POST-EMPLOYMENT	ADMINISTRATOR	447,544	389,133	352,246	-	352,246
016050	POST-EMPLOYMENT	CLERICAL	365,392	346,025	266,329	-	266,329
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	10,687	45,130	80,488	-	80,488
020050	EMPLOYEE BENEFITS	CLERICAL	38,902	137,214	102,328	-	102,328
028010	STATE ON BEHALF PAYMENT	ADMINISTRATOR	-	-	-	-	-
028020	STATE ON BEHALF PAYMENT	TEACHER	-	-	-	-	-
028030	STATE ON BEHALF PAYMENT	NON-TEACHER PROF.	-	-	-	-	-
028040	STATE ON BEHALF PAYMENT	PARAPROFESSIONAL	-	-	-	-	-
028050	STATE ON BEHALF PAYMENT	CLERICAL	-	-	-	-	-
028060	STATE ON BEHALF PAYMENT	CRAFTS & TRADES	-	-	-	-	-
084000	CONTINGENCY		-	2,000,000	2,000,000	-	2,000,000
<b>Total Expenditures</b>			<b>862,525</b>	<b>2,917,503</b>	<b>2,801,391</b>	<b>-</b>	<b>2,801,391</b>

Program:	Tesla Infant/Toddler Program	Program No.:	33100
Program Budget Manager:	Sarah Carlson		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2023
Division Head:	Tamara Acevedo		

**Program Description:**

This program provides high quality early learning services for up to 24 infants and toddlers of teen parents who are attending any district high school program. This program operates through a combination of funding sources including low-income child care funds and an Early Head Start contract. It allows students to complete their high school diplomas. In addition to increasing our graduation rate, we can count all the teen parents in the District's October 1 count for full per-pupil revenue (PPR). These parents may not have been attending high school if infant-toddler care was not available on-site at Roy J. Wasson Academic Campus. Recent years show that about 10 students each year graduate as the result of the availability of infant-toddler care. We expect a similar graduation rate this year.

**Explanation for Use of Funds and Significant Changes:**

- This unique early childhood program is a collaboration of community partners providing early prevention and intervention programs for students and families.
- District funding will be matched by other community agencies to double the number of students and families served.
- Salary and benefits are adjusted to reflect current projections.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Changes	FY 23-24 Adopted
011040	REGULAR EMPLOYEES	PARAPROFESSIONAL	169,502	191,376	225,662	31,633	257,295
013040	OVERTIME	PARAPROFESSIONAL	-	-	-	-	-
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	3,557	8,350	5,450	-	5,450
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	76,846	79,015	98,578	1,200	99,778
050000	OTHER PURCHASED SVCS.		-	-	-	-	-
061000	GENERAL SUPPLIES		4,212	4,436	4,538	-	4,538
073500			2,166	-	-	-	-
<b>Total Expenditures</b>			<b>256,282</b>	<b>283,177</b>	<b>334,228</b>	<b>32,833</b>	<b>367,061</b>
<b>Staff FIE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		7.16	7.16	7.16	-	7.16
<b>FIE Totals</b>			<b>7.16</b>	<b>7.16</b>	<b>7.16</b>	<b>-</b>	<b>7.16</b>

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

Program No.: 33400  
Date: July 1, 2023

**Program Description:**

The adult and family education program contracts with Pearson VUE to offer clients and community members the general education development (GED) test at the Roy J. Wasson Academic Campus.

**Explanation for Use of Funds and Significant Changes:**

- General supplies cover day to day operation of the program.
- Regular FTE are no longer assigned to this program.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Changes	FY 23-24 Adopted
012040	TEMP. EMPLOYEES	PARAPROFESSIONAL	3,871	4,770	5,350	-	5,350
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	858	992	1,226	-	1,226
061000	GENERAL SUPPLIES		265	20	250	-	250
						-	
<b>Total Expenditures</b>			<b>4,995</b>	<b>5,783</b>	<b>6,826</b>	<b>-</b>	<b>6,826</b>

Program: Facility Rentals  
Program Budget Manager: Ja’Nail Johnson  
Division: Business Services  
Division Head: Brandan Comfort

Program No.: 33500  
Date: July 1, 2023

### Program Description:

The purpose of this program is to manage and facilitate outside use of School District 11 facilities, which includes contracts for before- and after-school daycare.

This budget is zero-based with all funds expended covered by revenues generated. Annually, an average of \$500,000 is returned to the principals who use these funds at their discretion to enhance programs or needs in their schools that directly affect student achievement.

### Explanation for Use of Funds and Significant Changes:

- The net rental revenue distributed to schools is an additional source of funds, which can be utilized for various needs at the discretion of the school principal.
- The District-wide calendar program (FM Scheduler) is funded under this budget. This program facilitates both the intranet and internet school-based calendars.
- School incentive funds were increased to \$500,000 based on historical usage and projected rental activity for FY19/20.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Changes	FY 23-24 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	123,408	120,286	145,475	22,439	167,914
011050	REGULAR EMPLOYEES	CLERICAL	-	-	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL	-	17,605	24,900	-	24,900
012060	TEMP. EMPLOYEES	CRAFTS & TRADES	1,100	21,116	-	-	-
013060	OVERTIME	CRAFTS & TRADES	6,415	42,022	107,560	-	107,560
015060	SUPPLEMENTAL PAY	CRAFTS & TRADES	-	-	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	41,405	34,201	39,136	20,441	59,577
020050	EMPLOYEE BENEFITS	CLERICAL	-	3,800	5,688	-	5,688
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	1,626	13,241	24,578	-	24,578
050000	OTHER PURCHASED SERVICES		8,626	10,039	10,200	-	10,200
055000	PRINTING		39	105	850	-	850
058300	MILEAGE		-	-	350	-	350
061000	GENERAL SUPPLIES		183	2,073	6,500	-	6,500
061100	LAMPS		2,998	2,996	3,000	-	3,000
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		1,335	112	1,400	-	1,400
084100	SCHOOL INCENTIVE FUNDS		-	3	450,000	-	450,000
086900	INDIRECT COSTS		10,318	10,318	10,320	-	10,320
<b>Total Expenditures</b>			<b>197,453</b>	<b>277,917</b>	<b>829,957</b>	<b>42,880</b>	<b>872,837</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		2.00	2.00	2.00	-	2.00
	EDUCATION SUPPORT PROFESSIONALS		-	-	-	-	-
<b>FTE Totals</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>

Program: Crossing Guard Services  
Program Budget Manager: Jessica Reijgers  
Division: Business Services  
Division Head: Brandan Comfort

Program No.: 33910  
Date: July 1, 2023

### Program Description:

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

### Explanation for Use of Funds and Significant Changes:

- School District 11 is responsible for the hiring, fingerprinting, background investigations, and training of all crossing guards. Effective January 1, 2015, the city of Colorado Springs no longer approves crossing guard locations or changes, and has instructed that those decisions and determinations are at the discretion of the District. Currently, the District has 86 crossing guard positions assigned to 82 locations.
- Principals are responsible for the hiring and day-to-day supervision of the crossing guards.
- The Risk Management Department:
  - provides the initial and refresher training,
  - has overall administrative responsibility for the program and serves as the liaison to the city's traffic engineering department, and
  - provides the required safety equipment, assists to resolve problems or concerns related to crossing situations as identified by schools, parents, or community members.
- The city of Colorado Springs provides partial program funding (59.6 percent) with the remaining costs borne by the District, to include a modest general supplies budget.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Changes	FY 23-24 Adopted
012050	TEMP. EMPLOYEES	CLERICAL	174,178	225,771	298,745	-	298,745
013050	OVERTIME	CLERICAL	1,793	4,720	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL	38,486	47,406	68,299	-	68,299
061000	GENERAL SUPPLIES		-	658	750	-	750
<b>Total Expenditures</b>			<b>214,457</b>	<b>278,555</b>	<b>367,794</b>	<b>-</b>	<b>367,794</b>

Program: Adult Basic Education  
Program Budget Manager: Melissa Burkhardt-Shields  
Division: Superintendent  
Division Head: Michael W. Gaal

Program No.: 34100  
Date: July 1, 2023

### Program Description:

The adult and family education program was formerly a proprietary fund, recorded as an enterprise fund. Beginning with FY14/15 the fund was discontinued but the program continues in the general fund. Budget is located in 33400, GED Services and Testing and 34100 Adult Basic Education with supervision still found in existing program 22330.

The adult and family education program charges tuition to students who attend the program who are over the age of 21 years. This program is made up of funds collected from students and is part of the Adult Education Family Literacy Act (AEFLA) budget. The funds in this account can only be spent on expenditures allowed under the Adult Education Family Literacy Act grant.

### Explanation for Use of Funds and Significant Changes:

- Salaries and benefits pay teachers and para-professionals supporting AEFLA funded classes.
- Professional development is also funded in the travel and registration line item.
- Temporary workers take care of the office and classroom support for the program.
- The textbooks and travel line items support these employees and these classes.
- Budget is increased due to removal of grants fund subsidy.
- Addition of regular teacher
- FTE is due to removal of grants fund subsidy.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Changes	FY 23-24 Adopted
011020	REGULAR EMPLOYEES	TEACHERS	111,152	99,821	107,901	10,034	117,935
011040	REGULAR EMPLOYEES	PARAPROFESSIONAL	-	-	-	-	-
011050	REGULAR EMPLOYEES	CLERICAL	-	-	-	-	-
012020	TEMP. EMPLOYEES	TEACHERS	-	-	-	-	-
013040	OVERTIME	PARAPROFESSIONAL	78	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHERS	2,170	11	1,000	-	1,000
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	201	250	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	56	-	3,485	-	3,485
020020	EMPLOYEE BENEFITS	TEACHERS	32,851	33,643	37,534	2,874	40,408
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	62	56	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL	12	-	797	-	797
050000	OTHER PURCHASED SERVICES		2,454	911	1,500	-	1,500
055000	PRINTING		467	108	850	-	850
058000	TRAVEL & REGISTRATION		-	28	2,027	-	2,027
058300	MILEAGE		-	-	600	-	600
061000	GENERAL SUPPLIES		3,700	4,095	4,000	-	4,000
061700	GRADUATION SUPPLIES		1,361	1,771	1,500	-	1,500
064200	TEXTBOOKS		4,689	3,585	4,000	-	4,000
065000	ELECTRONIC MEDIA SUPPLIES		1,912	1,265	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		1,289	2,639	1,500	-	1,500
081000	DUES & MEMBERSHIP FEES		741	259	200	-	200
085700	INTERNAL DIST CLAIM EXP		-	-	-	-	-
<b>Total Expenditures</b>			<b>163,195</b>	<b>148,440</b>	<b>166,894</b>	<b>12,908</b>	<b>179,802</b>
<b>Staff FTE:</b>							
	TEACHERS		1.78	1.78	1.78	-	1.78
<b>FTE Totals</b>			<b>1.78</b>	<b>1.78</b>	<b>1.78</b>	<b>-</b>	<b>1.78</b>

Program: Contingency Reserve  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: Brandan Comfort

Program No.: 91000  
Date: July 1, 2023

### Program Description:

The contingency reserve is an undesignated use of resources. Any uses of the contingency reserve should only be approved for one-time expenditures since there is no guarantee of funds availability in the following year.

### Explanation for Use of Funds and Significant Changes:

- The balance in this account is only available for transfer to other program accounts. No actual spending is recorded in this account.
- The contingency reserve is an undesignated allocation of resources, which may be used at the Board of Education's discretion. The reserve is set aside to address issues that are not anticipated when the Board initially adopts the budget. Such issues might include funding for emergency maintenance needs, response to unexpected situations created by a legal mandate, or addressing the need for additional classroom teachers due to higher than expected enrollments.
- Board policy provides authority to the Superintendent to approve transfers from this account up to \$100,000 per occurrence and the Chief Financial Officer up to \$50,000 per occurrence. The aggregate of all transfers approved by the Superintendent or designee during any fiscal year may not exceed 25 percent of the total amount budgeted in this account without prior approval of the school board.
- Funds totaling \$800,000 are assigned to be used to implement the District's strategic plan.
- An assignment of \$500,000 is set aside for a time sheet system.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
084000	Unassigned		-	62,512,168	75,798,971	(16,440,574)	59,358,397
084000	Assigned for Strategic Plan		-	2,400,000	2,100,000	(300,000)	1,800,000
084000	Assigned for Time Sheet System		-	-	-	-	-
<b>Total Expenditures</b>			-	<b>64,912,168</b>	<b>77,898,971</b>	<b>(16,740,574)</b>	<b>61,158,397</b>



Program: Reserves for Multiple Year Obligations  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: Brandan Comfort

Program No.: 93200  
Date: July 1, 2023

**Program Description:**

This program accounts for the District's multiple fiscal year obligation pledging reserve in accordance with Amendment One (Article X, Section 20 of the Colorado constitution).

**Explanation for Use of Funds and Significant Changes:**

- Amendment One also requires the irrevocable pledging for all future multiple fiscal year direct or indirect debt or financial obligations.
- A restricted reserve amount of \$135,000 is set aside for the superintendent's contract when it comes up for renewal. Being a multi-year contract requires a restriction of fund balance.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
084000	Restricted - Multi-Year Obligations		-	6,584,462	7,187,602	270,500	7,458,102
Total Expenditures			-	6,584,462	7,187,602	270,500	7,458,102

Program: Encumbrance Reserve  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: Brandan Comfort

Program No.: 94000  
Date: July 1, 2023

**Program Description:**

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

**Explanation for Use of Funds and Significant Changes:**

- Orders placed by the District for the purchase of goods and construction work services are often not received by June 30, the last day of the District's fiscal year. In accordance with state law and generally accepted accounting principles (GAAP), any purchase request or contractual agreement on construction work, which has not been received or completed, may carryover into the following fiscal year. The purchase order carryover amount will be adjusted to actual during the mid-year budget update process. Any difference between the estimated amount and the actual amount will be adjusted directly to the free fund balance amount.
- The budgeted encumbrance reserve will ultimately be allocated to the individual accounts where purchase requests or contractual agreements were originally recorded.
- Other than services for construction work, purchase orders will have a completion date of June 30.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
084000	CONTINGENCY		-	1,040,000	2,673,353	2,326,647	5,000,000
Total Expenditures			-	1,040,000	2,673,353	2,326,647	5,000,000

Program: Unanticipated Revenue  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: Brandan Comfort

Program No.: 99000  
Date: July 1, 2023

**Program Description:**

This program is used as a transfer account when new unanticipated revenues become available during the year. No actual spending is recorded in this account.

**Explanation for Use of Funds and Significant Changes:**

- Unexpected revenue becomes available to the District usually when new programs are developed that also generate revenue. For example, a new summer school program that is fee-based or additional unanticipated full-day kindergarten revenues. This account provides the appropriation authority for any unexpected revenue received during the year. If unexpected revenues exceed this amount, it may be necessary for the Board of Education to approve a supplemental budget.

Acct #	Object	Job Class	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Mid-Year	Change	FY 23-24 Adopted
084000	CONTINGENCY		-	150,000	150,000	-	150,000
Total Expenditures			-	150,000	150,000	-	150,000



# **RISK MANAGEMENT**

## **PROGRAM FUND**

BUDGET ADMINISTRATOR: Jessica Reijgers

FUND: Risk Management

DIVISION HEAD: Phoebe Bailey

Fund DATE: June 14, 2023

### RISK MANAGEMENT FUND

Revenues to support risk management originate from three sources as described below:

1. Allocation of state equalization funding is the primary source of funding for risk management. For FY2023-24, state equalization funding is estimated at \$2,916,000. This funding provides most of the revenue supporting workers' compensation, general liability, professional liability, errors and omissions (E&O), other insurance programs (property, auto liability, bus liability, crime, excess workers' compensation, etc.), administration, and safety.
2. Charges to other funds are recognized as expenditures to support risk management programs. The charges are as follows:

a. Food Services Fund *	\$98,191
b. Production Printing Fund	9,441
c. General Fund:	
Athletics	19,038
Transportation	<u>306,730</u>
Total	<u>\$433,400</u>

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

\*The FY2023-24 food services charge was calculated but not applied. However, it is included in the general fund transfer total.

3. Interest earned, estimated to be \$139,500 on reserves and transfers of monies collected in advance, provide a third source of revenue.

Reserves have been established for certain programs within the fund and serve to manage the financial stability for the portions of the various risk programs for which the District is self-funded as follows:

1. Claim reserves fund risk management open claims.
2. Incurred but not reported (IBNR) and margin reserves are industry-accepted reserves used to fund claims not yet reported, along with expected increases in claim development. The following percentages of estimated claims are used to establish IBNR reserves:

a. Workers' Compensation	17.15 percent
b. General Liability	41.15 percent
c. Professional Liability (E&O)	11.00 percent
d. Other Insurance (includes property)	33.00 percent

FULL TIME POSITIONS	FY2021-22 AUTHORIZED	FY2022-23 AUTHORIZED	FY2022-23 MID-YEAR	CHANGE	FY2023-24 PROPOSED
Administrative	0.30	0.30	0.30	0.00	0.30
Professional	4.40	4.40	4.00	0.00	4.00
ESP	1.00	1.00	1.00	0.00	1.00
TOTAL FTE	5.70	5.70	5.70	0.00	5.30

**Colorado Springs School District 11**  
**RISK MANAGEMENT FUND**  
**Schedule of Revenues, Expenditures, and Fund Balances**  
**Adopted FY2023-24**

	Actual			Budget		
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Mid-Year	Change	2023-24 Adopted
<b>Beginning Fund Balance:</b>						
<b>Assigned for Future Claims</b>	\$3,105,515	\$3,747,798	\$ 4,351,697	\$4,320,627	\$ (97,110)	\$ 4,223,517
<b>Prepaid Insurance</b>	12,500	12,500	12,500	12,500	-	12,500
<b>Adjusted Beginning Fund Balance</b>	<b>\$3,118,015</b>	<b>\$3,760,298</b>	<b>\$ 4,364,197</b>	<b>\$4,333,127</b>	<b>\$ (97,110)</b>	<b>\$ 4,236,017</b>
<b>Revenues</b>						
Claims and Subrogation Recoveries	789,380	188,343	93,698	57,356	42,656	100,012
Charter School Buybacks	38,512	29,283	36,981	50,255	1,745	52,000
<b>Total Revenues</b>	<b>827,892</b>	<b>217,626</b>	<b>130,679</b>	<b>107,611</b>	<b>44,401</b>	<b>152,012</b>
<b>Other Financing Sources (Uses)</b>						
Investment Income	66,582	4,448	9,907	2,113	137,387	139,500
Transfers In - 2017 MLO	4,633	4,633	4,633	4,633	-	4,633
Transfers In - General Fund - Food Service	109,063	113,748	103,424	111,619	(13,428)	98,191
Transfers In - General Fund	2,916,000	2,916,000	2,916,000	2,916,000	-	2,916,000
<b>Total Other Financing Sources (Uses)</b>	<b>3,096,278</b>	<b>3,038,829</b>	<b>3,033,964</b>	<b>3,034,365</b>	<b>123,959</b>	<b>3,158,324</b>
<b>Total Resources Available</b>	<b>7,042,185</b>	<b>7,016,753</b>	<b>7,528,840</b>	<b>7,475,103</b>	<b>71,250</b>	<b>7,546,353</b>
<b>Expenditures</b>						
Workers Compensation	1,329,965	1,181,716	1,331,395	2,072,378	99,800	2,172,178
<i>Work Comp Funds Reimbursement</i>	(41,462)	(52,563)	(63,830)	(60,774)	23,710	(37,064)
General Liability	166,607	196,788	419,423	868,499	(16,000)	852,499
<i>Gen'l Liab Funds Reimbursement</i>	(9,290)	(9,753)	(20,337)	(14,892)	4,746	(10,146)
Errors & Omissions	82,468	222,286	148,085	666,262	26,264	692,526
<i>E&amp;O Funds Reimbursement</i>	(4,414)	(4,634)	-	(6,685)	2,134.17	(4,551)
Other Insurances	1,756,941	1,117,845	1,388,684	2,735,874	(15,517)	2,720,357
<i>Other Funds Reimbursement</i>	(133,544)	(154,808)	(220,373)	(230,919)	(52,530)	(283,449)
Safety	134,616	155,679	212,666	668,105	-	668,105
Reserves	-	-	-	777,255	(1,357)	775,898
<b>Total Expenditures</b>	<b>3,281,887</b>	<b>2,652,556</b>	<b>3,195,713</b>	<b>7,475,103</b>	<b>71,250</b>	<b>7,546,353</b>
<b>Fund Balance End of Year</b>	<b>\$3,760,298</b>	<b>\$4,364,197</b>	<b>\$ 4,333,127</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Fund Appropriation**

Total Revenues	\$ 107,611	\$ 44,401	\$ 152,012
Other Financing Sources (Uses)	3,034,365	123,959	3,158,324
Beginning Fund Balance	4,333,127	(97,110)	4,236,017
<b>Total Appropriation</b>	<b>\$7,475,103</b>	<b>\$ 71,250</b>	<b>\$ 7,546,353</b>

**RISK MANAGEMENT FUND**  
**Supplemental Schedule of Revenues, Expenditures, and Fund Balance**  
**ADOPTED BUDGET**  
**FY2023-24**

	28520 WORKERS COMP	28530 GENERAL LIABILITY	28540 ERRORS & OMISSIONS	28560 OTHER* INSURANCE	28550 SAFETY	TOTAL
<b>BEGINNING FUND BALANCE ASSIGNED</b>	1,271,279	536,387	413,905	1,579,595	422,352	4,223,517
Prepaid Insurance	12,500	-	-	-	-	12,500
<b>Assigned for Future Claims</b>	1,283,779	536,387	413,905	1,579,595	422,352	4,236,017
% of total w/o subrogation	30.1%	12.7%	9.8%	37.4%	10.0%	100.0%

<b>REVENUES</b>						
Subrogation Recovery	63,008	-	-	37,004	-	100,012
Charter School Buybacks	-	-	-	52,000	-	52,000
Earnings on Investments	120,000	7,000	6,500	6,000	-	139,500
Transfers In - 2017 MLO	4,633	-	-	-	-	4,633
Transfer from General Fund to cover FNS	63,004	11,337	5,085	18,765	-	98,191
Transfer from General Fund	877,716	370,332	285,768	1,090,584	291,600	2,916,000
<b>Total Revenue</b>	<b>1,128,361</b>	<b>388,669</b>	<b>297,353</b>	<b>1,204,353</b>	<b>291,600</b>	<b>3,310,336</b>
Percent expense allocated	30.1%	12.7%	9.8%	37.4%	10.0%	100.0%
<b>TOTAL REVENUE and BEGINNING FUND BALANCE</b>	<b>2,412,140</b>	<b>925,056</b>	<b>711,258</b>	<b>2,783,948</b>	<b>713,952</b>	<b>7,546,353</b>

<b>EXPENDITURES</b>						
Claims Payments	1,399,941	346,386	297,751	919,602	-	2,963,680
Claims Administration, Premiums, IBNR:						
Premium Payments	294,000	270,000	125,000	1,376,159	-	2,065,159
Insurance Recoveries:						
Prior Year Claim Reserves	-	-	-	-	-	-
Administration Total	294,000	270,000	125,000	1,376,159	-	2,065,159

<b>Fund Administration:</b>						
Salaries	161,301	26,609	15,920	100,865	147,432	452,127
Employee Benefits	57,164	9,254	5,855	36,831	51,973	161,077
Purchased Services	162,227	250	1,000	9,900	62,000	235,377
Legal Expenses	75,000	200,000	247,000	275,000	-	797,000
Contra Account for Offset of Revenue:						
Athletics - Risk Premiums	(6,935)	(4,097)	(1,837)	(6,169)	-	(19,038)
Transportation - Risk Premiums	(29,024)	(5,383)	(2,414)	(269,909)	-	(306,730)
Production Printing - Risk Premiums	(1,105)	(667)	(299)	(7,370)	-	(9,441)
Print/Staff Dev	6,965	-	-	1,000	-	7,965
Supplies & Materials	13,920	-	-	1,000	406,200	421,120
Dues/Memberships	1,660	-	-	-	500	2,160
<b>Fund Administration Subtotal</b>	<b>441,173</b>	<b>225,967</b>	<b>265,224</b>	<b>141,147</b>	<b>668,105</b>	<b>1,741,616</b>

<b>Total Expenditures</b>	<b>2,135,114</b>	<b>842,353</b>	<b>687,975</b>	<b>2,436,908</b>	<b>668,105</b>	<b>6,770,455</b>
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Appropriated Reserves:						
Contingency	277,026	82,703	23,282	347,040	45,847	775,898

<b>TOTAL APPROPRIATION</b>	<b>2,412,140</b>	<b>925,056</b>	<b>711,257</b>	<b>2,783,948</b>	<b>713,952</b>	<b>7,546,353</b>
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<b>LIABILITIES</b>						
Claim Case Liabilities	(1,194,999)	(245,403)	(268,244)	(689,719)	-	(2,398,365)
Margin/IBNR Liability	(204,942)	(100,983)	(29,507)	(229,883)	-	(565,316)
<b>TOTAL LIABILITIES</b>	<b>\$ (1,399,941)</b>	<b>\$ (346,386)</b>	<b>\$ (297,751)</b>	<b>\$ (919,602)</b>	<b>\$ -</b>	<b>\$ (2,963,681)</b>

\*other includes property, vehicle and other



**PRESCHOOL  
PROGRAM FUND**

BUDGET ADMINISTRATOR: Sarah Carlson

FUND: Preschool Program

DIVISION HEAD: Tamara Acevedo

Fund DATE: June 14, 2023

### **COLORADO UNIVERSAL PRESCHOOL PROGRAM (FORMERLY COLORADO PRESCHOOL PROGRAM)**

House Bill 22-1295 was enacted on April 25, 2022, establishing The Colorado Universal Preschool Program (UPK). This bill created a no-cost preschool program, universally available to all Colorado children in their year before kindergarten, and available to children with two years before kindergarten in targeted populations, beginning in Fall, 2023. As a result of this legislation, preschool funding moves out of the Public School Finance Act and is instead administered by the Colorado Department of Early Childhood.

State mandates, beginning in FY23/24, require specific accounting for the Colorado Universal Preschool Program (UPK). This is a designated purpose fund and may only be used to support preschool children in UPK. The fund is supported by state rates set by the CDEC, based on the age and eligibility factors for each student.

#### **Preschool**

For 2023-24, the total number UPK seats provided by the district is 1,216. These seats are divided into different program models, aligned with UPK guidance and funding: 10 hour per week programming for eligible 3 year olds, 15 hour per week programming for all 4 year olds, and possible 30 hour programming for 4 year old students meeting eligibility criteria. The CDEC set the following eligibility criteria for additional hours of preschool: having an IEP, experiencing low income, homelessness, adoption/foster care, or English Language Learning.

In addition to the 1,216 UPK seats, District 11 will allocate 32 UPK seats to CPCD Head Start. The funding rate for these seats has not been determined for 2023-24 but will be close to the full funding rate for these students. CPCD Head Start administers preschool programming in 5 District 11 elementary schools; in two of these schools, Head Start will provide full-day programming.

Beginning in 2010-11, the District split teacher costs between the CPP fund and the general fund special education early childhood program and federal grants, with 70 percent of the costs in the CPP fund. This split was based on the total number of slots needed for the year for students in special education. For 2023-24, the preschool fund will increase the percentage of staffing costs covered. Due to the expansion of preschool programming during the 2022-23 school year, teachers are funded as follows: 60% teachers preschool fund; 20% teachers special education; 20% teachers ESSER grant. There are two aides in each district preschool class. With the exception of the 8 expanded classrooms, one aide is charged to the preschool fund and the other aide is charged to the general fund special education early childhood program. In the expanded preschool classrooms (Audubon, Chipeta, King, Scott, Wilson, Monroe, Midland, Jackson), general education special education funds have not been applied.

#### **Preschool Supervision**

For 2023-24 school year, the preschool program will be managed by one professional employee, 9.6 teachers on special assignment (TOSA) FTE, and 4.69 office staff. The duties of this staff include evaluating the programs for compliance with the Department of Human Services' child care rules, as well as fire and health regulations. In addition, staff monitors classrooms for quality and compliance

with program standards; supports special education needs; implements the state mandated Child Find special education evaluation program. The progress of all students is also monitored and evaluated under preschool supervision through the CDE mandated Teaching Strategies Gold assessment system.

The staff FTE for all CPP programs is shown in the following tables:

**Preschool (project 3141):**

FULL TIME POSITIONS	FY2021-22 AUTHORIZED	FY2022-23 AUTHORIZED	FY2022-23 MID-YEAR	CHANGE	FY2023-24 ADOPTED
Teacher	24.00	24.00	32.00	-2.00	30.00
ESP	27.54	28.35	28.35	11.25	39.60
TOTAL FTE	51.54	52.35	60.35	9.25	69.60

**Supervision:**

FULL TIME POSITIONS	FY2021-22 AUTHORIZED	FY2022-23 AUTHORIZED	FY2022-23 MID-YEAR	CHANGE	FY2023-24 ADOPTED
Professional	1.00	1.00	1.00	0.00	1.00
Teacher (TOSA)	4.00	4.00	6.00	3.60	9.60
ESP	1.81	1.81	1.81	2.88	4.69
TOTAL FTE	6.81	6.81	8.81	6.48	15.29

**Total:**

FULL TIME POSITIONS	FY2021-22 AUTHORIZED	FY2022-23 AUTHORIZED	FY2022-23 MID-YEAR	CHANGE	FY2023-24 ADOPTED
Professional	1.00	1.00	1.00	0.00	1.00
Teacher	24.00	24.00	32.00	-2.00	30.00
Teacher (TOSA)	4.00	4.00	6.00	3.60	9.60
ESP	29.35	30.16	30.16	14.13	44.29
TOTAL FTE	58.35	59.16	69.16	15.73	84.89

**Colorado Springs School District 11**  
**PRESCHOOL FUND**  
**Schedule of Revenues, Expenditures, and Fund Balance**  
**Adopted FY2023-24**

	Actual			Budget		
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Mid-Year	Change	2023-24 Adopted
<b>Beginning Fund Balance</b>	<b>\$ 299,937</b>	<b>\$ 791,268</b>	<b>\$ 852,873</b>	<b>\$ 1,284,230</b>	<b>\$ -</b>	<b>\$ 1,284,230</b>
<b>Revenues</b>						
CPP Allocation from General Fund	4,090,485	3,473,656	4,283,430	4,462,859	-	4,462,859
State Revenue - CPP Tax	10,317	-	-	-	-	-
Transfer from General Fund	-	-	-	718,345	(18,345)	700,000
Transfer from 2017 MLO	100,934	100,934	100,934	100,934	-	100,934
<b>Total Resources Available</b>	<b>4,501,673</b>	<b>4,365,858</b>	<b>5,237,237</b>	<b>6,566,368</b>	<b>(18,345)</b>	<b>6,548,023</b>
<b>Instructional Expenditures:</b>						
<b>Preschool Expenditures:</b>						
Teacher Salaries	1,096,167	1,096,960	1,241,533	1,677,397	(513,787)	1,163,610
Teacher Aides Salaries	483,001	507,823	666,775	734,497	(48,109)	686,388
Temp Teacher Salaries	18,832	978	6,605	4,500	-	4,500
Teacher Benefits	356,558	375,823	391,543	563,455	(193,155)	370,300
Teacher Aides Benefits	218,844	242,409	272,641	359,779	(100,468)	259,311
Contracted Child Services	703,266	577,846	549,990	584,740	(474,740)	110,000
Field Trips	3,709	-	7,728	8,500	-	8,500
General Instructional Supplies	103,993	33,610	147,533	200,000	-	200,000
Equipment	5,584	-	-	-	-	-
<b>Administration Expenditures:</b>						
Teacher Salaries	217,921	224,455	244,409	299,389	336,388	635,777
Non-Teacher Professional Salaries	99,164	95,020	84,979	97,311	7,902	105,213
ESP Salaries	50,691	43,587	45,735	52,787	92,538	145,325
Teacher Benefits	92,140	97,350	92,510	120,673	143,500	264,173
Non-Teacher Professional Benefits	25,729	25,792	22,886	36,240	2,926	39,166
ESP Benefits	14,270	13,690	9,792	12,310	52,713	65,023
Copier Maintenance	-	-	-	700	-	700
Other Purchased Services	35,233	38,257	22,512	59,314	686	60,000
Printing	6,788	3,329	4,382	4,300	(2,300)	2,000
Travel & Registration	36,425	1,839	1,800	80,111	(70,111)	10,000
Mileage	2,582	993	1,495	6,500	1,500	8,000
General Supplies	12,274	5,990	10,925	25,000	-	25,000
Indirect Costs	127,234	127,234	127,234	127,234	(127,234)	-
Contingency	-	-	-	1,511,631	873,406	2,385,037
<b>Total Expenditures</b>	<b>3,710,405</b>	<b>3,512,985</b>	<b>3,953,007</b>	<b>6,566,368</b>	<b>(18,345)</b>	<b>6,548,023</b>
<b>Fund Balances, End of Year</b>	<b>\$ 791,268</b>	<b>\$ 852,873</b>	<b>\$ 1,284,230</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Total Appropriation**

<b>6,566,368</b>	<b>(18,345)</b>	<b>6,548,023</b>
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**Staff FTE:**

Non-Teacher Professionals  
Teacher (TOSA)  
Teachers  
Education Support Staff  
**Total FTE**

1.00	-	1.00
6.00	3.60	9.60
32.00	(2.00)	30.00
30.16	14.13	44.29
<b>69.16</b>	<b>15.73</b>	<b>84.89</b>

**Colorado Springs School District 11  
SPECIAL REVENUE FUNDS**

**Combining Schedule of Revenues, Expenditures by Program, and Fund Balance/Carryover  
FY2023-24**

	21 Food Service Fund	22 Designated Grant Fund	23 Student Activities Fund	26 Other Special Revenue Fund	27 Mill Levy Override Fund	Special Revenue Funds
<b>Beginning Fund Balances</b>	<b>\$ 5,733,324</b>	<b>\$ -0-</b>	<b>\$ 2,286,604</b>	<b>\$ 161,869</b>	<b>\$ 3,976,704</b>	<b>\$ 12,158,501</b>
<b>Total Fund Balance</b>	<b>5,733,324</b>	<b>-</b>	<b>2,286,604</b>	<b>161,869</b>	<b>3,976,704</b>	<b>12,158,501</b>
<b>Revenues</b>						
Local Sources	1,569,927	225,984	4,000,000	50,000	75,645,665	81,491,576
State Sources	7,108,190	9,618,899	-	-	-	16,727,089
Federal Sources	5,604,789	80,341,006	-	-	-	85,945,795
<b>Total Revenues</b>	<b>14,282,906</b>	<b>90,185,889</b>	<b>4,000,000</b>	<b>50,000</b>	<b>75,645,665</b>	<b>184,164,460</b>
<b>Other Financing Sources (Uses)</b>						
Investment Income	1,000	-	-	-	-	1,000
Transfers In	579,008	-	-	-	-	579,008
Transfers (Out)	-	-	-	-	(79,292,369)	(79,292,369)
<b>Total Other Financing Sources (Uses)</b>	<b>580,008</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(79,292,369)</b>	<b>(78,712,361)</b>
<b>Total Resources Available</b>	<b>20,596,238</b>	<b>90,185,889</b>	<b>6,286,604</b>	<b>211,869</b>	<b>330,000</b>	<b>117,610,600</b>
<b>Expenditures</b>						
Instruction Services	-	51,743,808	-	-	-	51,743,808
Pupil Services	-	30,377,899	6,286,604	211,869	-	36,876,372
General and Business Administration	-	5,389,279	-	-	330,000	5,719,279
Operation & Maintenance	-	2,152,595	-	-	-	2,152,595
Food Services	14,874,993	-	-	-	-	14,874,993
Community and Other Services	-	249,500	-	-	-	249,500
Capital Projects	-	272,808	-	-	-	272,808
<b>Total Expenditures &amp; Reserves</b>	<b>14,874,993</b>	<b>90,185,889</b>	<b>6,286,604</b>	<b>211,869</b>	<b>330,000</b>	<b>111,889,355</b>
<b>Fund Balances, End of Year</b>	<b>\$ 5,721,245</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ 5,721,245</b>
<b>Total Appropriation</b>	<b>\$ 20,596,238</b>	<b>\$ 90,185,889</b>	<b>\$ 6,286,604</b>	<b>\$ 211,869</b>	<b>\$ 330,000</b>	<b>\$ 117,610,600</b>



BUDGET ADMINISTRATOR:	Janine Russell	FUND: Food Service Fund
DIVISION HEAD:	Kris Odom	DATE: June 14, 2023

### FOOD SERVICE FUND

The food service fund provides complete food services for District 11, which includes National School Lunch Program (NSLP), National School Breakfast Program (NSBP), After-School Snack Program, Summer Food Service Program (SFSP), Child and Adult Care Food Program (CACFP) supper service, and catering for school and District 11 functions. The District's food service fund is a revenue-based budget operating on a profit and loss format. The food service fund is a special revenue fund. An internal District 11 leadership team manages the fund and overall program. All products and services are delivered through the use of District 11 resources and produced in kitchens throughout the District.

The 2023-2024 revenue budget projections are based on the following statistics:

- Operating days = 170 elementary, 173 middle school/high school (after three snow days)
- 9,921 lunches per day
- 5,799 breakfasts per day
- \$2,312 a la carte sales per day (including catering, charter and contract sales, and student/adult a la carte)
- Additional revenue sources include the break-even summer food service and after school snack and supper programs

The revenue and expenditure mix for District 11 Food and Nutrition Services consists of the following:

Revenue	Revenue	% of Revenue
Federal Reimbursement	\$5,604,789	37.7%
State Reimbursement	\$7,108,190	47.8%
Sales – Adults/Catering	\$753,138	5.1%
Federal – Commodities	\$778,600	5.2%
Interest Income	\$1,000	0.0%
Misc/Other Revenue	\$38,189	0.3%
Mill Levy Override	\$579,008	3.9%
<b>TOTAL</b>	<b>\$14,862,914</b>	<b>100%</b>

Expenses	Expense	% of Rev
Cost of Food and Supplies	\$5,187,536	34.9%
Salaries and Benefits (Management and Hourly)	\$7,101,205	47.7%
Purchased Services, Equip. Maintenance, Small Equip., Utilities, Other	\$2,586,252	17.4%
<b>TOTAL</b>	<b>\$14,874,993</b>	<b>100%</b>

DEPARTMENT POSITIONS	FY2020-21 AUTHORIZED	FY2021-22 AUTHORIZED	FY2022-23 MID-YEAR	FY2023-24 ADOPTED	CHANGE
Admin/Prof (District 11)	3.8	3.8	4.0	4.0	0
ESP (FTE < 4 hours)	-	10.17	11.13	11.13	0
ESP (FTE ≥ 4 and < 6 hours)	123.53	104.27	101.31	91.30	-10.01
ESP (FTE of ≥ 6 hours)	90.0	100.00	102.00	102.00	0
<b>TOTAL FTE</b>	<b>217.33</b>	<b>218.24</b>	<b>218.44</b>	<b>208.43</b>	<b>-10.01</b>

Food Services Headcount Department Positions	FY2020-21 AUTHORIZED	FY2021-22 AUTHORIZED	FY2022-23 MID-YEAR	FY2023-24 ADOPTED	CHANGE
Administrative/Professional Positions	4	4	4	4	0
ESP Positions	293	294	294	284	-10
<b>TOTAL DISTRICT HEADCOUNT</b>	<b>297</b>	<b>298</b>	<b>298</b>	<b>288</b>	<b>-10</b>

**Colorado Springs School District 11**  
**FOOD SERVICES FUND**  
**Schedule of Revenues, Expenditures, and Fund Balances**  
**Adopted FY2023-24**

	Actual			Budget		
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Mid-Year	Change	2023-24 Adopted
<b>Beginning Fund Balance</b>	<b>\$3,215,008</b>	<b>\$2,636,146</b>	<b>\$4,977,009</b>	<b>\$ 5,733,324</b>	<b>\$ -</b>	<b>\$ 5,733,324</b>
<b>Revenues</b>						
Food Sales	1,697,927	320,187	577,472	2,525,278	(1,772,140)	753,138
Federal Reimbursement	6,856,070	8,526,791	11,964,517	7,332,805	(1,728,016)	5,604,789
State Reimbursement	191,414	88,519	189,373	182,847	6,925,343	7,108,190
Commodity Contributions	334,055	503,219	568,734	807,360	(28,760)	778,600
Advertising/Commissions/Rebates	31,792	1,884	10,614	-	38,189	38,189
<b>Total Revenues</b>	<b>9,111,258</b>	<b>9,440,600</b>	<b>13,310,710</b>	<b>10,848,290</b>	<b>3,434,616</b>	<b>14,282,906</b>
<b>Other Financing Sources</b>						
Transfer from General Fund	-	1,500,000	-	-	-	-
Investment Income	26,114	1,545	12,886	1,000	-	1,000
Transfer - 2017 MLO	489,008	489,008	-	-	489,008	489,008
Transfer - 2000 MLO	90,000	90,000	-	-	90,000	90,000
<b>Total Other Financing Sources</b>	<b>605,122</b>	<b>2,080,553</b>	<b>12,886</b>	<b>1,000</b>	<b>579,008</b>	<b>580,008</b>
<b>Total Resources Available</b>	<b>12,931,388</b>	<b>14,157,299</b>	<b>18,300,605</b>	<b>16,582,614</b>	<b>4,013,624</b>	<b>20,596,238</b>
<b>Expenditures</b>						
Admin./Prof. Salaries	281,172	286,277	293,460	361,887	36,188	398,075
Classified Salaries	4,305,973	4,191,591	4,697,841	4,700,203	470,019	5,170,222
Admin./Prof. Benefits	80,549	82,375	83,513	81,787	8,178	89,965
Other Employee Benefits	1,225,252	1,332,146	1,342,098	1,311,769	131,174	1,442,943
Food Supplies/Materials	3,661,360	3,085,113	4,860,730	5,699,664	(512,128)	5,187,536
Equipment Maintenance	53,015	54,365	147,750	37,120	123,500	160,620
Purchased Services	135,377	117,688	128,775	219,092	(766)	218,326
Indirect Cost	528,218	-	874,619	800,000	(800,000)	-
Capital Outlay	24,326	30,735	138,495	60,420	146,886	207,306
Contingency	-	-	-	-	2,000,000	2,000,000
<b>Total Expenditures</b>	<b>10,295,242</b>	<b>9,180,290</b>	<b>12,567,281</b>	<b>13,271,942</b>	<b>1,603,051</b>	<b>14,874,993</b>
<b>Fund Balance, End of Year</b>	<b>\$2,636,146</b>	<b>\$4,977,009</b>	<b>\$5,733,324</b>	<b>\$ 3,310,672</b>	<b>\$ 2,410,573</b>	<b>\$ 5,721,245</b>

**Fund Appropriation**

Total Revenues	\$10,848,290	\$ 3,434,616	\$14,282,906
Other Financing Sources	1,000	579,008	580,008
Beginning Fund Balance	5,733,324	-	5,733,324
<b>Total Appropriation</b>	<b>\$16,582,614</b>	<b>\$ 4,013,624</b>	<b>\$20,596,238</b>



BUDGET ADMINISTRATOR: Annette Bass

FUND: Designated Purpose Grants Fund

DIVISION HEAD:

Brandan Comfort

DATE: June 14, 2023

## DESIGNATED PURPOSE GRANTS FUND

Designated purpose grants funds (DPGF) are state, federal, corporate and foundation funds received for a specific reason to address a particular student group or need related to student achievement. In most cases, the funds must be supplemental to the efforts of a school district and must not be used to supplant school district funding responsibilities and expenditures. Specific rules, statutes and regulations guide these programs; the money received must stand independent of local budget funds. Board policy regulates the application and receipt of these funds.

The largest part of DPGF revenue is from federal sources that are appropriated annually. This includes funds allocated from the No Child Left Behind Act of 2001, which was re-authorized as the Every Student Succeeds Act, signed into law by President Obama on December 10, 2015, as well as Medicaid Reimbursement Funding and Pandemic Relief Funding.

The district plans to serve 30 Title IA schools next year, with the lowest poverty threshold at 63.22%. This threshold enables a more effective use of funding in the schools with high free lunch student counts.

Title I federal funding and carryover are projected to decrease for FY23-24. The preliminary allocation from the state is decreased by 1%. Projected carryover for the current year's allocation is less due to CDE's reinstatement of the 15% carryover cap.

Title VIB (Special Education-IDEA) federal funding and carryover are projected to decrease by 6.2% for FY 23-24 due to the ending of IDEA Part B-ARP. IDEA Preschool (SPED) is projected to decrease by 14.4% due to the completion of the IDEA Preschool-ARP.

Title III (English Language Acquisition) federal funding and carryover are projected to increase by 10.9% for FY23-24.

Title IIA (Teacher Quality) federal funding and carryover are projected to decrease by 13.1% for FY23-24.

Medicaid Reimbursement funding and carryover for FY23-24 are projected to increase by 5.4% based on the current proposed budget.

The pandemic resulted in a large wave of emergency grant funding from not only the ESSER I, ESSER II, and ESSER III disbursements but also various supplemental ARP, CRRSA, and CARES Act Funds. Those disbursements date back from May 2020 that have totaled \$109,340,112. As we begin to return to pre-pandemic conditions those funds will not be renewed. D11 has been successful in spending down 66% of these funds to date.

Other federal grant funding sources have decreased by 33.8% because of the completion of the Homeless Children and Youth I-ARP Grant, an AELA Supplemental Grant, the Childcare Stimulus Grant, Empowering Action for School Improvement (EASI) grants, and the reduction of carryover allowed in some federal grants.

Other state and local funding sources are projected at a 14.2% decrease due to the completion of the Early Literacy Grants (ELG) and the ELG supplemental grant, the completion of the School Security Disbursement Grant, completion of the K-5 Social-Emotional Health Grant, and the Comprehensive Health Grant, and the reduction in the amount of carryover allowed in many state grants.

There are several competitive grants presently being pursued from federal and non-federal sources. Among these are the “Renew America’s Schools Grant for \$2,294,250; the School Access for Emergency Response Grant for \$3,629,398, and an EASI grant for improving student learning outcomes which would be \$882,206. The “possible grants” category includes these and allows for a small amount of room for additional unexpected grants.

It is possible that D11 may be awarded more or fewer federal, state and local grants after publication of district budget information. Any changes will be reflected in later budget modifications.

The projected total FTE decrease is not a reflection of fewer actual FTE funded by Designated Purpose Grant Funds. The decrease is due to a decline in the necessary ESSER II and III FTE budgeting overlap. In FY23, many positions were allocated in both ESSER II and ESSER III. Now that many of these positions have transitioned to ESSER III funding, the number of duplications between the two grants is fewer, resulting in what appears to be fewer FTE. The Preschool positions in ESSER III were not part of ESSER II. The ESSER III budget has an additional 12 preschool teachers and 24 preschool aides (ESP) positions.

**Colorado Springs School District 11**  
**DESIGNATED PURPOSE GRANTS FUND**  
**Schedule of Revenues, Expenditures, and Projected Carryover**  
**Adopted FY2023-2024**

	Actual			Budget		
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Mid-Year	Change	2023-24 Adopted
<b>Revenues</b>						
Federal Grants	18,521,777	38,011,685	34,935,725	103,360,260	(23,019,254)	80,341,006
State Grants	2,865,464	4,073,075	3,247,861	6,667,482	2,951,417	9,618,899
Local Grants	542,551	340,022	263,956	807,483	(581,499)	225,984
<b>Total Revenues</b>	<b>21,929,792</b>	<b>42,424,782</b>	<b>38,447,542</b>	<b>110,835,225</b>	<b>(20,649,336)</b>	<b>90,185,889</b>
<b>Other Financing Sources</b>						
Transfer In - Medicaid Carryover	156,928	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>156,928</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Resources Available</b>	<b>22,086,720</b>	<b>42,424,782</b>	<b>38,447,542</b>	<b>110,835,225</b>	<b>(20,649,336)</b>	<b>90,185,889</b>
<b>Expenditures</b>						
Adult Basic Education	341,129	409,780	397,516	432,949	-	432,949
Title 1 Part A Basic	7,194,487	7,476,269	6,928,988	10,801,794	(873,616)	9,928,178
IDEA Part B SPED (84-027)	5,033,058	4,754,377	5,495,241	8,402,244	(522,244)	7,880,000
Vocational Grants	272,550	287,646	310,613	338,495	27,080	365,575
IDEA Preschool (SPED) 84.173	163,062	139,320	153,343	291,477	(41,977)	249,500
Title III, English Language Acq.	166,586	145,361	156,565	218,075	23,743	241,818
Title II, Part A - Train & Recruit	1,078,111	1,170,056	1,148,362	1,572,404	(206,657)	1,365,747
IEL Civics	131,961	149,339	159,050	162,921	-	162,921
Medicaid Grant	672,186	574,530	668,137	4,700,507	255,823	4,956,330
Coronavirus Relief Grants	2,159,999	22,072,021	17,884,402	67,828,166	(18,112,393)	49,715,773
Other Federal Programs	1,465,576	832,986	1,633,508	3,611,227	(1,221,782)	2,389,445
Other State & Local Grants	3,408,015	4,413,097	3,511,817	5,474,966	(777,313)	4,697,653
Possible Grants	-	-	-	7,000,000	800,000	7,800,000
<b>Total Expenditures</b>	<b>22,086,720</b>	<b>42,424,782</b>	<b>38,447,542</b>	<b>110,835,225</b>	<b>(20,649,336)</b>	<b>90,185,889</b>

**Total Appropriation**

<b>\$110,835,225</b>	<b>\$(20,649,336)</b>	<b>\$90,185,889</b>
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	FY19-20 Actual	FY20-21 Actual	FY 21-22 Actual	FY22-23 Mid-Year	Change	FY23-24 Adopted
<b>Staff FTE:</b>						
ADMINISTRATORS	1.00	2.00	4.00	18.50	(9.50)	9.00
NON TEACHER PROFESSIONALS	2.90	8.10	8.10	31.05	(12.00)	19.05
TEACHERS	120.70	115.90	160.00	278.15	(30.81)	247.34
EDUCATION SUPPORT PROFESSIONALS	36.00	37.50	61.30	136.74	14.50	151.24
<b>FTE Totals</b>	<b>160.60</b>	<b>163.50</b>	<b>233.40</b>	<b>464.44</b>	<b>(37.81)</b>	<b>426.63</b>

**Colorado Springs School District 11**  
**DESIGNATED PURPOSE GRANTS FUND**  
**Supplemental Schedule of Revenues, Expenditures and Projected Carryover**  
**Adopted FY 2023-24**

	<b>Adult Basic Education 84.002 5002</b>	<b>Title I Part A Basic 84.01 4010</b>	<b>IDEA Part B SPED 84.027A 4027</b>	<b>IDEA Part B- ARP SPED 84.027X 6027</b>	<b>Vocational Grants Perkins 84.048 4048</b>	<b>IDEA Preschool SPED 84.173A 4173</b>	<b>IDEA Preschool - ARP - SPED 84.173X 6173</b>	<b>Title III Part A Eng Lang 84.365 4365</b>
<b>Revenues</b>								
Federal Grants	432,949	8,622,727	5,340,000	-	365,575	176,000	-	141,818
Federal Projected Carryover	-	1,305,451	2,540,000	-	-	73,500	-	100,000
<b>Total Federal Grants</b>	<b>432,949</b>	<b>9,928,178</b>	<b>7,880,000</b>	<b>-</b>	<b>365,575</b>	<b>249,500</b>	<b>-</b>	<b>241,818</b>
State Grants	-	-	-	-	-	-	-	-
State Projected Carryover	-	-	-	-	-	-	-	-
<b>Total State Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Local Grants	-	-	-	-	-	-	-	-
Local Projected Carryover	-	-	-	-	-	-	-	-
<b>Total Local Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>432,949</b>	<b>8,622,727</b>	<b>5,340,000</b>	<b>-</b>	<b>365,575</b>	<b>176,000</b>	<b>-</b>	<b>141,818</b>
<b>Total Resources Available</b>	<b>432,949</b>	<b>9,928,178</b>	<b>7,880,000</b>	<b>-</b>	<b>365,575</b>	<b>249,500</b>	<b>-</b>	<b>241,818</b>
<b>Expenditures</b>								
<b>Instruction</b>								
Salaries	282,481	3,131,275	3,095,000	-	10,000	66,200	-	77,000
Benefits	78,191	1,015,212	1,221,500	-	2,400	26,330	-	25,836
Purchased Services	-	72,064	2,181,000	-	-	-	-	-
Supplies & Materials	27,911	600,000	65,800	-	-	6,898	-	97,100
Other Expenditures	31,870	177,436	254,000	-	-	7,550	-	23,743
Indirect/Overhead Costs	-	-	-	-	-	-	-	-
<b>Instructional Support</b>								
Salaries	-	1,955,835	410,400	-	5,000	95,005	-	2,400
Benefits	-	679,473	164,160	-	1,200	39,902	-	600
Purchased Services	-	293,286	85,610	-	-	-	-	-
Supplies & Materials	-	271,885	24,790	-	-	7,615	-	-
Capital Outlay	-	47,000	-	-	-	-	-	-
Other Expenditures	-	500,000	-	-	-	-	-	-
Indirect/Overhead Costs	-	679,540	-	-	-	-	-	15,139
<b>Misc Support Services</b>								
Salaries	6,760	214,029	224,600	-	-	-	-	-
Benefits	1,511	72,532	89,840	-	-	-	-	-
Purchased Services	-	17,803	39,500	-	50,000	-	-	-
Supplies & Materials	-	16,500	23,800	-	41,975	-	-	-
Capital Outlay	-	-	-	-	30,000	-	-	-
Other Expenditures	4,225	18,500	-	-	225,000	-	-	-
<b>Capital Outlay</b>								
Capital Outlay	-	165,808	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>432,949</b>	<b>9,928,178</b>	<b>7,880,000</b>	<b>-</b>	<b>365,575</b>	<b>249,500</b>	<b>-</b>	<b>241,818</b>
<b>Projected Carryover, End of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FY 23-24 Adopted Budget</b>	<b>432,949</b>	<b>9,928,178</b>	<b>7,880,000</b>	<b>-</b>	<b>365,575</b>	<b>249,500</b>	<b>-</b>	<b>241,818</b>
<b>FY 22-23 Mid-Year Budget</b>	<b>432,949</b>	<b>10,801,794</b>	<b>7,862,065</b>	<b>540,179</b>	<b>338,495</b>	<b>243,390</b>	<b>48,087</b>	<b>218,075</b>
<b>Difference</b>	<b>-</b>	<b>(873,616)</b>	<b>17,935</b>	<b>(540,179)</b>	<b>27,080</b>	<b>6,110</b>	<b>(48,087)</b>	<b>23,743</b>
<b>FY 23-24 Adopted Staff FTE</b>								
Administrators	-	5.50	-	-	-	-	-	-
Non Teacher Professionals	-	3.00	1.05	-	-	-	-	-
Teachers	3.44	63.00	52.00	-	-	1.00	-	-
Education support professionals	-	44.00	1.40	-	-	2.64	-	-
<b>FTE Totals</b>	<b>3.44</b>	<b>115.50</b>	<b>54.45</b>	<b>-</b>	<b>-</b>	<b>3.64</b>	<b>-</b>	<b>-</b>
<b>FY 22-23 Mid-Year Staff FTE</b>								
Administrators	-	5.50	-	-	-	-	-	-
Non Teacher Professionals	-	1.00	1.05	-	-	-	-	-
Teachers	3.44	63.00	52.00	-	-	1.00	-	-
Education support professionals	-	44.00	1.40	-	-	2.64	-	-
<b>FTE Totals</b>	<b>3.44</b>	<b>113.50</b>	<b>54.45</b>	<b>-</b>	<b>-</b>	<b>3.64</b>	<b>-</b>	<b>-</b>
<b>Staff Difference FTE:</b>								
Administrators	-	-	-	-	-	-	-	-
Non Teacher Professionals	-	2.00	-	-	-	-	-	-
Teachers	-	-	-	-	-	-	-	-
Education support professionals	-	-	-	-	-	-	-	-
<b>FTE Totals</b>	<b>-</b>	<b>2.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	<b>Title II Part A Train &amp; Reert 84.367 4367</b>	<b>ADULT ED IEL CIVICS Grant 84.002 6002</b>	<b>Medicaid Reimb. Grant 9003</b>	<b>ARP 21st Century Roosevelt 84.425D 4413</b>	<b>ARP HCY I 84.425W 8425</b>	<b>ARP HCY II 84.425W 8426</b>	<b>Preschool 45.310 7575</b>	<b>ESSER I 84.425D 4425</b>
<b>Revenues</b>								
Federal Grants	1,062,078	162,921	1,356,330	150,000	-	-	-	-
Federal Projected Carryover	303,669	-	3,600,000	25,000	-	110,000	3,521	-
<b>Total Federal Grants</b>	<b>1,365,747</b>	<b>162,921</b>	<b>4,956,330</b>	<b>175,000</b>	<b>-</b>	<b>110,000</b>	<b>3,521</b>	<b>-</b>
State Grants	-	-	-	-	-	-	-	-
State Projected Carryover	-	-	-	-	-	-	-	-
<b>Total State Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Local Grants	-	-	-	-	-	-	-	-
Local Projected Carryover	-	-	-	-	-	-	-	-
<b>Total Local Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>1,062,078</b>	<b>162,921</b>	<b>1,356,330</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Resources Available</b>	<b>1,365,747</b>	<b>162,921</b>	<b>4,956,330</b>	<b>175,000</b>	<b>-</b>	<b>110,000</b>	<b>3,521</b>	<b>-</b>
<b>Expenditures</b>								
<b>Instruction</b>								
Salaries	-	91,542	-	130,288	-	-	-	-
Benefits	-	24,862	-	30,712	-	-	-	-
Purchased Services	-	540	-	-	-	-	-	-
Supplies & Materials	-	5,582	-	3,000	-	-	-	-
Other Expenditures	-	4,075	-	-	-	-	-	-
Indirect/Overhead Costs	-	-	-	11,000	-	-	-	-
<b>Instructional Support</b>								
Salaries	755,672	-	2,059,710	-	-	53,000	1,790	-
Benefits	242,891	-	584,018	-	-	23,000	557	-
Purchased Services	75,700	-	1,181,862	-	-	-	-	-
Supplies & Materials	11,710	-	540,412	-	-	9,000	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Other Expenditures	136,820	-	590,328	-	-	25,000	1,174	-
Indirect/Overhead Costs	109,158	-	-	-	-	-	-	-
<b>Misc Support Services</b>								
Salaries	19,849	25,048	-	-	-	-	-	-
Benefits	8,794	11,272	-	-	-	-	-	-
Purchased Services	5,153	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-
<b>Capital Outlay</b>								
Capital Outlay	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,365,747</b>	<b>162,921</b>	<b>4,956,330</b>	<b>175,000</b>	<b>-</b>	<b>110,000</b>	<b>3,521</b>	<b>-</b>
<b>Projected Carryover, End of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FY 23-24 Adopted Budget</b>	<b>1,365,747</b>	<b>162,921</b>	<b>4,956,330</b>	<b>175,000</b>	<b>-</b>	<b>110,000</b>	<b>3,521</b>	<b>-</b>
<b>FY 22-23 Mid-Year Budget</b>	<b>1,572,404</b>	<b>162,921</b>	<b>4,700,507</b>	<b>150,000</b>	<b>78,073</b>	<b>245,729</b>	<b>882,689</b>	<b>138,309</b>
<b>Difference</b>	<b>(206,657)</b>	<b>-</b>	<b>255,823</b>	<b>25,000</b>	<b>(78,073)</b>	<b>(135,729)</b>	<b>(879,168)</b>	<b>(138,309)</b>
<b>FY 23-24 Adopted Staff FTE</b>								
Administrators	-	-	-	-	-	-	-	-
Non Teacher Professionals	4.00	-	-	-	-	1.00	-	-
Teachers	6.00	2.00	-	-	-	-	-	-
Education support professionals	0.20	-	6.00	-	-	-	-	-
<b>FTE Totals</b>	<b>10.20</b>	<b>2.00</b>	<b>6.00</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	<b>-</b>	<b>-</b>
<b>FY 22-23 Mid-Year Staff FTE</b>								
Administrators	-	-	-	-	-	-	-	-
Non Teacher Professionals	4.00	-	-	-	-	-	-	-
Teachers	6.00	1.00	-	-	-	-	-	-
Education support professionals	0.20	1.00	6.00	-	-	1.00	-	-
<b>FTE Totals</b>	<b>10.20</b>	<b>2.00</b>	<b>6.00</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	<b>-</b>	<b>-</b>
<b>Staff Difference FTE:</b>								
Administrators	-	-	-	-	-	-	-	-
Non Teacher Professionals	-	-	-	-	-	1.00	-	-
Teachers	-	1.00	-	-	-	-	-	-
Education support professionals	-	(1.00)	-	-	-	(1.00)	-	-
<b>FTE Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	ESSER I Native American 84.425D 5425	ESSER II 84.425D 4420	ESSER II Native American 84.425D 4419	Supplemental ESSER II SPED 84.425D 4419	ESSER III K-8 Math K-3 Read (CRRSA) 4431	ESSER II Ed Stabilization (CRRSA) 4437	ESSER III 84.425U 4414 / 9414	ESSER III Native American 84.425D 4418/9418
<b>Revenues</b>								
Federal Grants	-	-	-	-	-	-	-	-
Federal Projected Carryover	-	1,252,260	22,628	168,062	122,733	-	47,901,709	97,681
<b>Total Federal Grants</b>	-	1,252,260	22,628	168,062	122,733	-	47,901,709	97,681
State Grants	-	-	-	-	-	-	-	-
State Projected Carryover	-	-	-	-	-	-	-	-
<b>Total State Grants</b>	-	-	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-	-	-
Local Projected Carryover	-	-	-	-	-	-	-	-
<b>Total Local Grants</b>	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	-	-	-
<b>Total Resources Available</b>	-	1,252,260	22,628	168,062	122,733	-	47,901,709	97,681
<b>Expenditures</b>								
<b>Instruction</b>								
Salaries	-	232,538	8,430	-	-	-	17,989,650	29,766
Benefits	-	43,220	1,905	-	-	-	4,469,248	7,045
Purchased Services	-	166,143	-	-	75,100	-	10,229,733	5,475
Supplies & Materials	-	110,014	8,307	154,332	14,797	-	721,442	36,599
Other Expenditures	-	411,038	-	-	-	-	7,100,805	6,648
Indirect/Overhead Costs	-	-	-	-	-	-	-	-
<b>Instructional Support</b>								
Salaries	-	21,481	100	-	-	-	2,630,905	-
Benefits	-	10,547	-	-	-	-	748,643	-
Purchased Services	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Other Expenditures	-	139,377	-	-	-	-	175,736	-
Indirect/Overhead Costs	-	117,902	3,886	13,730	32,836	-	3,835,547	12,148
<b>Misc Support Services</b>								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-
<b>Capital Outlay</b>								
Capital Outlay	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	1,252,260	22,628	168,062	122,733	-	47,901,709	97,681
<b>Projected Carryover, End of Year</b>	-	-	-	-	-	-	-	-
<b>FY 23-24 Adopted Budget</b>	-	1,252,260	22,628	168,062	122,733	-	47,901,709	97,681
<b>FY 22-23 Mid-Year Budget</b>	4,333	9,964,391	48,503	197,785	472,996	30,000	56,714,783	94,218
<b>Difference</b>	(4,333)	(8,712,131)	(25,875)	(29,723)	(350,263)	(30,000)	(8,813,074)	3,463
<b>FY 23-24 Adopted Staff FTE</b>								
Administrators	-	-	-	-	-	-	1.00	-
Non Teacher Professionals	-	-	-	-	-	-	6.00	-
Teachers	-	21.90	-	-	-	-	75.60	-
Education support professionals	-	32.00	-	-	-	-	61.00	-
<b>FTE Totals</b>	-	53.90	-	-	-	-	143.60	-
<b>FY 22-23 Mid-Year Staff FTE</b>								
Administrators	-	2.00	-	-	-	-	7.00	-
Non Teacher Professionals	-	12.00	-	-	-	-	6.00	-
Teachers	-	70.00	-	-	-	-	58.00	-
Education support professionals	-	44.00	2.00	-	-	-	20.50	-
<b>FTE Totals</b>	-	128.00	2.00	-	-	-	91.50	-
<b>Staff Difference FTE:</b>								
Administrators	-	(2.00)	-	-	-	-	(6.00)	-
Non Teacher Professionals	-	(12.00)	-	-	-	-	-	-
Teachers	-	(48.10)	-	-	-	-	17.60	-
Education support professionals	-	(12.00)	(2.00)	-	-	-	40.50	-
<b>FTE Totals</b>	-	(74.10)	(2.00)	-	-	-	52.10	-

	Supplemental ESSER III SPED 84.425U 4418/9418 S	ARPA LIBRARY 45.310 7310	AELA Literacy Act 21.027 9019	Other Federal Grants	Other State and Local Grants	Possible Grants	Totals
<b>Revenues</b>							
Federal Grants	-	-	88,650	1,276,257	-	2,652,770	21,828,075
Federal Projected Carryover	150,700	-	-	736,017	-	-	58,512,931
<b>Total Federal Grants</b>	<b>150,700</b>	<b>-</b>	<b>88,650</b>	<b>2,012,274</b>	<b>-</b>	<b>2,652,770</b>	<b>80,341,006</b>
State Grants	-	-	-	-	3,623,633	5,147,230	8,770,863
State Projected Carryover	-	-	-	-	848,036	-	848,036
<b>Total State Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,471,669</b>	<b>5,147,230</b>	<b>9,618,899</b>
Local Grants	-	-	-	-	122,342	-	122,342
Local Projected Carryover	-	-	-	-	103,642	-	103,642
<b>Total Local Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>225,984</b>	<b>-</b>	<b>225,984</b>
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>88,650</b>	<b>1,276,257</b>	<b>3,745,975</b>	<b>7,800,000</b>	<b>30,721,280</b>
<b>Total Resources Available</b>	<b>150,700</b>	<b>-</b>	<b>88,650</b>	<b>2,012,274</b>	<b>4,697,653</b>	<b>7,800,000</b>	<b>90,185,889</b>
<b>Expenditures</b>							
<b>Instruction</b>							
Salaries	29,432	-	26,739	26,407	344,562	-	25,571,310
Benefits	6,768	-	12,166	4,500	83,240	-	7,053,135
Purchased Services	-	-	49,566	50,200	159,424	633,800	13,623,045
Supplies & Materials	-	-	179	197,864	627,440	-	2,677,265
Other Expenditures	-	-	-	10,269	98,768	316,900	8,443,102
Indirect/Overhead Costs	-	-	-	3,730	-	-	14,730
<b>Instructional Support</b>							
Salaries	-	-	-	333,304	650,402	-	8,975,004
Benefits	-	-	-	100,260	264,366	-	2,859,617
Purchased Services	-	-	-	701,012	987,920	6,849,300	10,174,690
Supplies & Materials	-	-	-	109,297	270,444	-	1,245,153
Capital Outlay	-	-	-	-	30,000	-	77,000
Other Expenditures	-	-	-	211,857	366,376	-	2,146,668
Indirect/Overhead Costs	114,500	-	-	33,353	9,028	-	4,976,767
<b>Misc Support Services</b>							
Salaries	-	-	-	99,369	-	-	589,655
Benefits	-	-	-	25,419	-	-	209,368
Purchased Services	-	-	-	22,640	800,990	-	936,086
Supplies & Materials	-	-	-	12,000	4,200	-	98,475
Capital Outlay	-	-	-	-	-	-	30,000
Other Expenditures	-	-	-	-	493	-	248,218
<b>Capital Outlay</b>							
Capital Outlay	-	-	-	-	-	-	165,808
<b>Total Expenditures</b>	<b>150,700</b>	<b>-</b>	<b>88,650</b>	<b>2,012,274</b>	<b>4,697,653</b>	<b>7,800,000</b>	<b>90,185,889</b>
<b>Projected Carryover, End of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FY 23-24 Adopted Budget</b>	<b>150,700</b>	<b>-</b>	<b>88,650</b>	<b>2,012,274</b>	<b>4,697,653</b>	<b>7,800,000</b>	<b>90,185,889</b>
<b>FY 22-23 Mid-Year Budget</b>	<b>162,848</b>	<b>14,422</b>	<b>44,720</b>	<b>2,195,594</b>	<b>5,474,965</b>	<b>7,000,000</b>	<b>110,835,224</b>
<b>Difference</b>	<b>(12,148)</b>	<b>(14,422)</b>	<b>43,930</b>	<b>(183,320)</b>	<b>(777,312)</b>	<b>800,000</b>	<b>(20,649,335)</b>
<b>FY 23-24 Adopted Staff FTE</b>							
Administrators	-	-	-	-	1.50	1.00	9.00
Non Teacher Professionals	-	-	-	2.00	-	2.00	19.05
Teachers	-	-	-	3.66	14.74	4.00	247.34
Education support professionals	-	-	-	1.00	-	3.00	151.24
<b>FTE Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6.66</b>	<b>16.24</b>	<b>10.00</b>	<b>426.63</b>
<b>FY 22-23 Mid-Year Staff FTE</b>							
Administrators	-	-	-	-	2.00	2.00	18.50
Non Teacher Professionals	-	-	-	2.00	-	5.00	31.05
Teachers	-	-	-	2.66	11.05	10.00	278.15
Education support professionals	-	-	-	4.00	-	10.00	136.74
<b>FTE Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8.66</b>	<b>13.05</b>	<b>27.00</b>	<b>464.44</b>
<b>Staff Difference FTE:</b>							
Administrators	-	-	-	-	(0.50)	(1.00)	(9.50)
Non Teacher Professionals	-	-	-	-	-	(3.00)	(12.00)
Teachers	-	-	-	1.00	3.69	(6.00)	(30.81)
Education support professionals	-	-	-	(3.00)	-	(7.00)	14.50
<b>FTE Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2.00)</b>	<b>3.19</b>	<b>(17.00)</b>	<b>(37.81)</b>

BUDGET ADMINISTRATOR: Laura Hronik

FUND: Pupil Activity

DIVISION HEAD: Brandan Comfort

Fund DATE: June 14, 2023

### **PUPIL ACTIVITY SPECIAL REVENUE FUND**

The pupil activity special revenue fund is used to record financial transactions related to school sponsored pupil intrascholastic and interscholastic athletics, clubs, and other activities. These activities are supported in whole or in part by revenue from pupils, gate receipts, and other fund-raising activities.

The District previously reported the activity of the pupil activity fund as an agency fund (fund 74). Beginning in FY2019-2020, such activity was determined to be more appropriately reported in a special revenue fund (fund 23). Accordingly, a special revenue fund was established with a restated beginning balance of \$2,152,461, which was equal to the restatement of net current assets and current liabilities previously reported in the agency fund. All remaining assets and liabilities, if any, previously reported in the agency fund were not recognized at the fund level under the modified accrual basis of accounting, and have been reclassified as assets and liabilities of the governmental activities as of July 1, 2019.



**Colorado Springs School District 11**  
**Pupil Activity Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Fund Balances**  
**Adopted FY2023-24**

	Actual			Budget		
	2019-20 Actual	2020-21 Actual	2020-21 Actual	2022-23 Mid-Year	Change	2023-24 Adopted
<b>Beginning Fund Balance</b>	<b>\$ 1,985,661</b>	<b>\$ 2,186,757</b>	<b>\$ 2,072,619</b>	<b>\$ 2,286,604</b>	<b>\$ -</b>	<b>\$ 2,286,604</b>
<b>Revenues</b>						
Student Fees	435,175	101,114	1,205,849	-	-	-
Fund Raisers	1,457,676	243,329	442,222	-	-	-
Donations	386,264	555,423	749,942	-	-	-
Miscellaneous Revenue	357,933	95,431	286,009	4,170,000	(170,000)	4,000,000
<b>Total Revenues</b>	<b>2,637,048</b>	<b>995,297</b>	<b>2,684,022</b>	<b>4,170,000</b>	<b>(170,000)</b>	<b>4,000,000</b>
<b>Total Resources Available</b>	<b>4,622,709</b>	<b>3,182,054</b>	<b>4,756,641</b>	<b>6,456,604</b>	<b>(170,000)</b>	<b>6,286,604</b>
<b>Expenditures:</b>						
Salaries	84,244	25,391	30,696	114,906	-	114,906
Benefits	18,083	5,549	6,501	25,449	-	25,449
Other Purchased Services	201,380	159,296	723,339	206,159	-	206,159
Printing	10,526	6,882	9,740	34,372	-	34,372
Travel and Registration	378,734	10,736	364,077	994,893	-	994,893
Supplies	1,742,985	901,581	1,335,684	2,666,171	-	2,666,171
Contingency	-	-	-	2,414,654	(170,000)	2,244,654
<b>Total Expenditures</b>	<b>2,435,952</b>	<b>1,109,435</b>	<b>2,470,037</b>	<b>6,456,604</b>	<b>(170,000)</b>	<b>6,286,604</b>
<b>Fund Balance, End of Year</b>	<b>\$ 2,186,757</b>	<b>\$ 2,072,619</b>	<b>\$ 2,286,604</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Appropriation</b>				<b>\$ 6,456,604</b>	<b>\$ (170,000)</b>	<b>\$ 6,286,604</b>

BUDGET ADMINISTRATOR: Laura Hronik

FUND: Other Special Revenue

DIVISION HEAD: Brandan Comfort

Fund DATE: June 14, 2023

### **OTHER SPECIAL REVENUE FUND**

The other special revenue fund is used to record financial transactions related to non-school activities. For example, donations are received and used to award scholarships and funds are collected for use at specific events.

The District previously reported the activity of the other special revenue fund as an agency fund (fund 73). Beginning in FY2019-2020, such activity was determined to be more appropriately reported in a special revenue fund (fund 26). Accordingly, the newly established special revenue fund reported a restated beginning balance of \$127,677, which was equal to the restatement of net current assets and current liabilities previously reported in the agency fund. All remaining assets and liabilities, if any, previously reported in the agency fund were not recognized at the fund level under the modified accrual basis of accounting, and were reclassified as assets and liabilities of the governmental activities as of July 1, 2019.

**Colorado Springs School District 11**  
**OTHER SPECIAL REVENUE FUND**  
**Schedule of Revenues, Expenditures, and Fund Balance**  
**Adopted FY2023-24**

	Actual			Budget		
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Mid-year	Change	2023-24 Adopted
<b>Beginning Fund Balance</b>	\$ 128,939	\$ 127,052	\$ 136,919	\$ 161,869	\$ -	\$ 161,869
<b>Revenues</b>						
Misc. Revenue	3,818	13,712	26,608	50,000	-	50,000
<b>Total Revenues</b>	<b>3,818</b>	<b>13,712</b>	<b>26,608</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>
<b>Total Resources Available</b>	<b>132,757</b>	<b>140,764</b>	<b>163,527</b>	<b>211,869</b>	<b>-</b>	<b>211,869</b>
<b>Expenditures</b>						
Summer School Scholarships (2190W)	-	-	-	5,611	-	5,611
Wasson Student Scholarships (2192E)	-	-	-	36,721	-	36,721
Vending Contract - Pepsi (2192K)	2,268	-	-	91,043	-	91,043
Morale & Appreciation (2192L)	-	-	-	3,625	-	3,625
Leadership Retreats (2192Q)	-	-	-	4,077	-	4,077
College Scholarships (2192R)	-	-	-	1,973	-	1,973
Student Awards and Incentives (2192T)	-	-	-	5,980	-	5,980
Staff Awards and Incentives (2192U)	1,062	2,274	1,629	6,425	-	6,425
Crystal Apple Award (2192X)	2,375	1,571	29	5,103	-	5,103
BOE Annual Retreat (2192Y)	-	-	-	212	-	212
Civic Events/Miscellaneous (2192Z)	-	-	-	1,099	-	1,099
Other	-	-	-	50,000	-	50,000
<b>Total Expenditures</b>	<b>5,705</b>	<b>3,845</b>	<b>1,658</b>	<b>211,869</b>	<b>-</b>	<b>211,869</b>
<b>Fund Balance, End of Year</b>	<b>\$ 127,052</b>	<b>\$ 136,919</b>	<b>\$ 161,869</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Total Appropriation</b>	<b>\$ 211,869</b>	<b>\$ -</b>	<b>\$ 211,869</b>
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BUDGET ADMINISTRATOR:	Business Services	FUND:	Mill Levy Override Fund
DIVISION HEAD:	Brandan Comfort	DATE:	June 14, 2023

### **MILL LEVY OVERRIDE FUND**

On November 7, 2000, the voters of District 11 approved a Mill Levy Override (MLO) election question that increased taxes in order to fund the following educational initiatives:

1. Reduce class size
2. Attract and retain superior teachers and education support staff (not to include administrators) by offering competitive salaries and benefits
3. Focus on academic core subjects like math reading, writing and science
4. Purchase classroom instructional supplies and materials
5. Increase teacher training
6. Expand student assessment and interventional support
7. Increase library support
8. Increase school safety and security
9. Improve school day start times
10. Support technology integration in the classroom
11. Establish a citizens' oversight committee to develop an independent comprehensive performance plan.

The mill levy override program phased in over time until it eventually reached the maximum amount of \$26,998,822.

On November 7, 2017, the voters of District 11 approved a supplemental MLO election question that increases taxes in order to fund the following education initiatives:

1. A comprehensive student support model
2. Teacher compensation
3. Educational Support Professional (ESP) staff compensation
4. School security enhancements
5. Class size reduction
6. A technology replacement plan
7. Technology support staff
8. Capital renewal and replacement
9. Charter school funding
10. Bond debt reduction.

This mill levy override started at \$42 million and is eligible for inflationary adjustments. The Board of Education approved an inflationary increase of approximately \$1.4 million for calendar year 2019, \$1.2 million for calendar year 2020, \$1.0 million for calendar year 2021, \$760,000 for calendar year 2022 and \$1.6 million for 2023.

The governance documents for the mill levy override consist of the following items:

- Mill levy election question (voter approved)
- Mill levy spending plan (board of education approved)
- Mill levy phase-in worksheet
- Mill levy spending plan items program implementation plans
- Mill levy spending plan item definitions

The District uses the highest level of accountability for the mill levy overrides. Examples of that accountability include the following:

- Separate accounting fund to track resources
- Individual spending plans/program implementation plans
- Citizens' oversight committee
- Board of education governance plan
- Independent triennial audit

For the first eleven years, the mill levy override plan was monitored by the Mill Levy Override Oversight Committee for all regulatory requirements. In FY10-11, this committee was merged with the District 11 Board of Education Audit Advisory Committee. Both mill levy overrides merged into a single program in the spring of 2018 with a single citizens' oversight committee. You may obtain specific information regarding the mill levy override by contacting the District's MLO liaison:

Colorado Springs School District 11  
Attn: Chief Financial Officer  
1115 North El Paso Street  
Colorado Springs, Colorado 80903

**Colorado Springs School District 11**  
**MILL LEVY OVERRIDE FUND**  
**Schedule of Revenues, Expenditures, and Fund Balance**  
**Adopted FY2023-24**

	Actual			Budget		
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Mid-Year	Changes	2023-24 Adopted
<b>Beginning Fund Balance</b>						
Restricted for Mill Levy Override	\$ 25,868,642	\$ 37,363,256	\$ 46,531,154	\$ -	\$ -	\$ -
2017 MLO Bond Debt Reduction	-	-	-	51,708,924	(47,732,220)	3,976,704
<b>Beginning Fund Balance</b>	<b>25,868,642</b>	<b>37,363,256</b>	<b>46,531,154</b>	<b>51,708,924</b>	<b>(47,732,220)</b>	<b>3,976,704</b>
<b>Revenues</b>						
2017 MLO - Local Property Taxes	44,912,663	45,131,138	46,490,832	48,011,207	725,636	48,736,843
2000 MLO - Local Property Taxes	25,234,341	26,769,787	27,002,379	26,998,822	-	26,998,822
Abatements & Credits	(112,927)	(38,435)	(86,980)	(90,000)	-	(90,000)
<b>Total Revenues</b>	<b>70,034,077</b>	<b>71,862,490</b>	<b>73,406,231</b>	<b>74,920,029</b>	<b>725,636</b>	<b>75,645,665</b>
<b>Other Financing Sources (Uses):</b>						
<i>2000 MLO Transfers to:</i>						
General Fund (Recurring)	(24,150,577)	(23,957,727)	(26,234,507)	(26,908,822)	-	(26,908,822)
General Fund (Non-Recurring)	(750,000)	(2,400,550)	-	-	-	-
Food Service Fund	(90,000)	(90,000)	-	-	(90,000)	(90,000)
<i>2017 MLO Transfers to:</i>						
General Fund (Recurring)	(20,655,054)	(22,044,594)	(25,370,972)	(26,968,425)	(2,505,562)	(29,473,987)
General Fund (Non-Recurring)	-	(2,414,970)	-	-	(2,000,000)	(2,000,000)
Risk Management Fund	(4,633)	(4,633)	(4,633)	(4,633)	-	(4,633)
Preschool Fund (Recurring)	(100,934)	(100,934)	(100,934)	(100,934)	-	(100,934)
Preschool Fund (Non-recurring)	-	-	-	-	-	-
Food Service Fund	(489,008)	(489,008)	-	-	(489,008)	(489,008)
Bond Redemption Fund	-	-	-	(50,091,154)	50,091,154	-
Risk-Related Activities Fund	(7,448)	(7,448)	(7,448)	(7,448)	-	(7,448)
Print Production Fund	(49,522)	(49,522)	(49,522)	(49,522)	-	(49,522)
Capital Projects Cap Res Fund	(12,051,682)	(10,955,000)	(16,191,311)	(18,191,311)	-	(18,191,311)
Capital Projects (Non-Recurring)	-	-	-	-	(1,976,704)	(1,976,704)
<b>Total Other Financing Uses</b>	<b>(58,348,858)</b>	<b>(62,514,386)</b>	<b>(67,959,327)</b>	<b>(122,322,249)</b>	<b>43,029,880</b>	<b>(79,292,369)</b>
<b>Total Resources Available</b>	<b>37,553,861</b>	<b>46,711,360</b>	<b>51,978,058</b>	<b>4,306,704</b>	<b>(3,976,704)</b>	<b>330,000</b>
<b>Expenditures:</b>						
Purchased services:						
Performance Review (PIP #23)	15,000	-	85,000	-	-	-
Treasurer Collection Fees	175,605	180,206	184,134	330,000	-	330,000
<b>Total Expenditures</b>	<b>190,605</b>	<b>180,206</b>	<b>269,134</b>	<b>330,000</b>	<b>-</b>	<b>330,000</b>
<b>Reserves:</b>						
2017 MLO Bond Debt Reduction	-	-	-	-	-	-
MLO Reserve	-	-	-	3,976,704	(3,976,704)	-
<b>Fund Balance End of Year</b>	<b>\$ 37,363,256</b>	<b>\$ 46,531,154</b>	<b>\$ 51,708,924</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Appropriation</b>				<b>\$ 4,306,704</b>	<b>\$ (3,976,704)</b>	<b>\$ 330,000</b>

Mill Levy Override Spending Plan Disbursement  
Adopted Budget FY 23-24  
**2000 MLO - Transfer Summary**

		Recurring			Non-Recurring			Total		
Item	Item #	Mid-Year	Changes	Adopted	Mid-Year	Changes	Adopted	Mid-Year	Changes	Adopted
<b>General Fund:</b>										
<b>Salary and Benefits</b>	1B									
Teacher salary and benefits	1B	4,505,181	-	4,505,181	-	-	-	4,505,181	-	4,505,181
ESP salary and benefits	1B	1,534,025	-	1,534,025	-	-	-	1,534,025	-	1,534,025
ESP salary and benefits - Athletics	1B	650	-	650	-	-	-	650	-	650
ESP salary and benefits - Transportation	1B	20,883	-	20,883	-	-	-	20,883	-	20,883
Teacher retirement	1B	459,261	-	459,261	-	-	-	459,261	-	459,261
Increase substitute teacher salary	1B	250,000	-	250,000	-	-	-	250,000	-	250,000
Increase starting teacher salaries and provide signing bonuses	1B	400,000	-	400,000	-	-	-	400,000	-	400,000
Increase crossing guard salaries	1B	100,000	-	100,000				100,000		100,000
<b>Total</b>		<b>7,270,000</b>	<b>-</b>	<b>7,270,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,270,000</b>	<b>-</b>	<b>7,270,000</b>
Class size reduction - all	2B	1,300,630	-	1,300,630	-	-	-	1,300,630	-	1,300,630
Middle school implementation	2C	2,621,955	-	2,621,955	-	-	-	2,621,955	-	2,621,955
<b>Content Area Supplies and Materials</b>										
- Instructional Supplies and materials	5a	1,445,546	-	1,445,546	-	-	-	1,445,546	-	1,445,546
- Assessment Materials	5b	208,000	-	208,000	-	-	-	208,000	-	208,000
<b>Total</b>		<b>1,653,546</b>	<b>-</b>	<b>1,653,546</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,653,546</b>	<b>-</b>	<b>1,653,546</b>
Reading assistance - TLCs	6	2,129,770	-	2,129,770	-	-	-	2,129,770	-	2,129,770
Professional Development Academy	7B	372,834	-	372,834	-	-	-	372,834	-	372,834
LTEs and LTTs	9B	2,200,000	-	2,200,000	-	-	-	2,200,000	-	2,200,000
Improve school safety and security	9B	220,322	-	220,322	-	-	-	220,322	-	220,322
Assessment support staffing	9B	110,000	-	110,000	-	-	-	110,000	-	110,000
IT programs technology support	11B	3,600,000	-	3,600,000	-	-	-	3,600,000	-	3,600,000
Software upgrades	11B	75,000	-	75,000	-	-	-	75,000	-	75,000
Technology Replacement Cycle	11B	2,400,550	-	2,400,550	-	-	-	2,400,550	-	2,400,550
Supplement ESL, SPED, and GT	12	933,700	-	933,700	-	-	-	933,700	-	933,700
Align assessment tests	20	200,000	-	200,000	-	-	-	200,000	-	200,000
Charter school funding	21A	1,287,051	-	1,287,051	-	-	-	1,287,051	-	1,287,051
Charter school funding - growth funds	21B	533,464	-	533,464	-	-	-	533,464	-	533,464
<b>General Fund Total</b>		<b>26,908,822</b>	<b>-</b>	<b>26,908,822</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,908,822</b>	<b>-</b>	<b>26,908,822</b>
<b>Other Funds:</b>										
<b>Food Service Fund (21)</b>										
ESP salary and benefits	1B	90,000	-	90,000	(90,000)	90,000	-	-	90,000	90,000
<b>Total Transferred Out to Other Funds</b>		<b>26,998,822</b>	<b>-</b>	<b>26,998,822</b>	<b>(90,000)</b>	<b>90,000</b>	<b>-</b>	<b>26,908,822</b>	<b>90,000</b>	<b>26,998,822</b>
<b>Grand Total - All PIPs</b>		<b>26,998,822</b>	<b>-</b>	<b>26,998,822</b>	<b>(90,000)</b>	<b>90,000</b>	<b>-</b>	<b>26,908,822</b>	<b>90,000</b>	<b>26,998,822</b>

Mill Levy Override Spending Plan Disbursement  
Adopted Budget FY 23-24  
**2017 MLO - Transfer Summary**

Recurring					Non-Recurring			Total		
Item	Item	Mid-Year	Changes	Adopted	Mid-Year	Changes	Adopted	Mid-Year	Changes	Adopted
<b>General Fund:</b>										
Comprehensive Student Support Model	1	5,260,000	35,881	5,295,881	-	-	-	5,260,000	35,881	5,295,881
Teacher Attraction and Retention	2	9,373,848	-	9,373,848	-	-	-	9,373,848	-	9,373,848
ESP Attraction and Retention	3	5,889,577	700,000	6,589,577	-	-	-	5,889,577	700,000	6,589,577
School Security Enhancements	4	375,000	-	375,000	-	-	-	375,000	-	375,000
Class Size Reduction	5	1,750,000	-	1,750,000	-	-	-	1,750,000	-	1,750,000
Technology Replacement Cycle	6	1,000,000	-	1,000,000	-	-	-	1,000,000	-	1,000,000
Technology Support Enhancements	7	320,000	-	320,000	-	-	-	320,000	-	320,000
Charter School Funding	9	3,000,000	1,769,681	4,769,681	-	-	-	3,000,000	1,769,681	4,769,681
Curriculum	15	-	-	-	-	2,000,000	2,000,000	-	2,000,000	2,000,000
<b>General Fund Total</b>					<b>-</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>26,968,425</b>	<b>4,505,562</b>	<b>31,473,987</b>
<b>Compensation &amp; Benefits Other Funds:</b>										
<b>Risk Management Fund 18:</b>										
ESP Attraction and Retention	3	4,633	-	4,633	-	-	-	4,633	-	4,633
<b>Preschool Fund 19:</b>										
Teacher Attraction and Retention	2	49,990	-	49,990	-	-	-	49,990	-	49,990
ESP Attraction and Retention	3	50,944	-	50,944	-	-	-	50,944	-	50,944
<b>Food Service Fund 21:</b>										
ESP Attraction and Retention	3	489,008	-	489,008	(489,008)	489,008	-	-	489,008	489,008
<b>Benefits Fund 64:</b>										
ESP Attraction and Retention	3	7,448	-	7,448	-	-	-	7,448	-	7,448
<b>Production Printing Fund 68:</b>										
ESP Attraction and Retention	3	49,522	-	49,522	-	-	-	49,522	-	49,522
<b>Compensation &amp; Benefits Total</b>					<b>(489,008)</b>	<b>489,008</b>	<b>-</b>	<b>162,537</b>	<b>489,008</b>	<b>651,545</b>
<b>Bond Redemption Debt Service:</b>										
Bond Redemption Debt Service	10	-	-	-	50,091,154	(50,091,154)	-	50,091,154	(50,091,154)	-
<b>Capital Reserve Capital Projects:</b>										
Capital Renewal/Improvements	8	18,191,311	-	18,191,311	-	1,976,704	1,976,704	18,191,311	1,976,704	20,168,015
<b>Total Transferred Out to Other Funds</b>					<b>49,602,146</b>	<b>(45,625,442)</b>	<b>3,976,704</b>	<b>95,413,427</b>	<b>(43,119,880)</b>	<b>52,293,547</b>
<b>2017 MLO Fund:</b>										
Tax collection Fees	11a	330,000	-	330,000	-	-	-	330,000	-	330,000
<b>Reserves</b>										
Undesignated Recurring Revenue	14	-	-	-	-	-	-	-	-	-
Undesignated Fund Balance	11b	-	-	-	-	-	-	-	-	-
<b>Grand Total - All PIPs</b>					<b>49,602,146</b>	<b>(45,625,442)</b>	<b>3,976,704</b>	<b>95,743,427</b>	<b>(43,119,880)</b>	<b>52,623,547</b>



BUDGET ADMINISTRATOR:	Terry Seaman	FUND: Capital Reserve Capital Projects Fund
DIVISION HEAD:	Kris Odom	DATE: June 14, 2023

### **CAPITAL RESERVE CAPITAL PROJECTS FUND**

Prior to FY09/10, the Colorado School Finance Act had mandated that the primary funding for the capital reserve fund was from a set allocation of total program funding to the capital reserve fund and/or to the risk related activities fund. Under this mandate, the proper identification of this fund was to identify the fund as a special revenue fund. With the arrival of a new mandate and in accordance with GASB 54 (Governmental Accounting Standards Board Statement No. 54), beginning with FY10/11, this fund is now identified as a capital reserve capital projects fund.

Expenditures of the fund are used for a) acquisition of and improvements to land, b) acquisition of new facilities, c) additions to existing facilities, d) purchase of equipment, e) major repairs and renovations, and f) necessary safety expenditures.

There is a designated contingency reserve of \$1 million to handle emergencies.

For FY23 and FY24 funds have been allocated from the fund balance to accomplish a variety of improvements throughout the District.

- FB01 Food and Nutrition Services Freezer Installation \$566,163
- FB10 Doherty Track and Field Improvements \$2,200,000
- FB04 Entryway Improvements for \$11,150,000
- FB02 Chipeta domestic water line replacement \$1,370,000
- FB10 Mitchell Track and Field Improvements \$2,200,000

The capital reserve fund is managed as two subsets of the main funding: the capital reserve portion and the mill levy override portion. Each subset acts separately from the other. The capital reserve portion is primarily funded with resources allocated from the general fund. The mill levy override portion is funded with resources from the mill levy override fund specifically related to the capital projects line item of the 2017 mill levy override. The fund balance is funded by available dollars allocated for projects for facilities submitted, reviewed and approved by committee.

The District 11 Board of Education has previously committed to the concept of allocating \$600,000 per year to partially fund an annual bus and/or vehicle replacement program; this year. Support of annual replacement of technology equipment at \$250,000 and \$250,000 per year in partial support of annual replacement of furniture.

In the MLO funding for FY23-24 an allocation of \$1M in furniture improvements is planned in conjunction with \$1.75M in building renovations to accommodate expanded learning landscapes as well as personalized and innovative learning spaces. Additionally, \$1.2M is programmed for accessibility upgrades.

The sale of Whittier, provided \$3.1M in upgrades for the Career and Technical Education (CTE) programming which is being designed to be constructed in summer of FY24 at various D11 locations. Matching grant funding for BEST Grant to support new Roofing is allocated as well.

Historically, the balance of the available capital reserve capital projects funds is used for the highest priority facilities-related capital needs. This starts with projects identified to resolve Life, Health, and Safety

inadequacies, then dollars are focus on projects identified to support accessibility, energy and sustainability, athletic, and academic improvements.

The District is in the process of updating the long-range Facilities Master Plan (FMP) completed in early 2021, which will be referred to as the Academic Support Plan (ASP) going forward. This new plan includes bridging between deferred maintenance and facilities enhancements to create state-of-the-art academic spaces to improve student, staff, and community experience in and around our buildings. The deliverable will be a detailed project list for future facility capital improvements aligning with education adequacy as well as deferred maintenance needs.

The proposed capital reserve capital projects fund has a total staffing of 14.8 FTE.

FULL TIME POSITIONS	FY2020-21 AUTHORIZED	FY2021-22 AUTHORIZED	FY2022-23 MID-YEAR	CHANGE	FY2023-24 ADOPTED
Administrative	1.0	2	1.0	0	1.0
Professional	8.0	9.0	10.0	0.3	10.3
ESP	3.5	3.5	3.5	0	3.5
TOTAL FTE	12.5	14.5	14.5	0.3	14.8

**Colorado Springs School District 11**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**  
**Schedule of Revenues, Expenditures, and Fund Balance**  
**Adopted FY2023-24**

	Actual			Budget		
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Mid-Year	Change	2023-24 Adopted
<b>Beginning Fund Balance</b>						
Assigned for Capital Projects	\$ 4,982,898	\$ 1,440,942	\$ 6,322,803	\$ 11,968,931	\$ 187,471	12,156,402
Assigned for Fund Balance Projects	-	-	-	-	\$ 1,812,021	1,812,021
Assigned for MLO Projects	11,913,011	12,847,039	13,755,871	18,520,668	1,677,873	20,198,541
Committed Emergency Contingency	1,000,000	1,000,000	1,000,000	1,000,000	-	1,000,000
Restricted for COP uses - 16 & 19	2,953,924	12,678,707	837,892	216,291	-	216,291
<b>Total Beginning Fund Balance</b>	<b>20,849,833</b>	<b>27,966,688</b>	<b>21,916,566</b>	<b>31,705,890</b>	<b>\$ 3,677,365</b>	<b>35,383,255</b>
<b>Fund Balance Available for Appropriation</b>	<b>20,849,833</b>	<b>27,966,688</b>	<b>21,916,566</b>	<b>31,705,890</b>	<b>3,677,365</b>	<b>35,383,255</b>
<b>Revenues</b>						
Specific Ownership Taxes	1,005,996	1,005,996	1,005,996	-	-	-
Earnings on Investments	491,422	30,372	67,252	350,000	150,000	500,000
Rental Revenue	146,250	169,471	150,395	-	-	-
School Land Fees	273,168	672,224	882,556	200,000	-	200,000
Sale of Assets	-	143,850	3,246,670	22,000	-	22,000
Charter School Revenue - COP	-	1,266,877	1,268,296	1,269,102	(120)	1,268,982
Charter School Revenue - Buyback	550,896	219,741	-	-	-	-
Miscellaneous Revenue	8,233	9,126	430,989	20,000	-	20,000
<b>Total Revenues</b>	<b>2,475,965</b>	<b>3,517,657</b>	<b>7,052,154</b>	<b>1,861,102</b>	<b>149,880</b>	<b>2,010,982</b>
<b>Other Financing Sources (Uses)</b>						
Long Term Debt Proceeds (COPs)	13,340,000	-	-	-	-	-
Transfer from GF - 2016 COPs	520,728	522,439	519,015	520,455	1,260	521,715
Transfer from MLO Fund	12,051,682	10,955,000	15,155,000	18,191,311	-	18,191,311
Transfer from MLO - Non-recurring	-	-	1,036,311	-	1,976,704	1,976,704
Transfer from General Fund	4,500,000	4,500,000	4,500,000	4,500,000	(1,000,000)	3,500,000
Transfer from GF - non-recurring	635,000	-	300,000	2,766,163	11,953,837	14,720,000
<b>Total Financing Sources</b>	<b>31,047,410</b>	<b>15,977,439</b>	<b>21,510,326</b>	<b>25,977,929</b>	<b>12,931,801</b>	<b>38,909,730</b>
<b>Total Resources Available</b>	<b>54,373,208</b>	<b>47,461,784</b>	<b>50,479,046</b>	<b>59,544,921</b>	<b>16,759,045</b>	<b>76,303,966</b>
<b>Expenditures</b>						
Capital Outlay Projects:						
Fund Balance Projects	-	-	-	-	14,720,000	14,720,000
Fund Balance Carryover Projects	-	-	-	-	1,812,021	1,812,021
Capital Reserve New Projects	10,292,252	8,838,989	3,769,924	12,418,943	(9,073,943)	3,345,000
Capital Reserve Carryover Projects	-	-	-	4,737,844	5,983,593	10,721,437
MLO New Projects	9,605,772	8,886,950	9,341,221	19,517,049	(3,922,049)	15,595,000
MLO Carryover Projects	-	-	-	12,676,474	6,284,409	18,960,883
Transportation Equipment	600,000	1,227,799	899,463	600,000	-	600,000
Technology Equipment	247,126	341	457,396	250,000	-	250,000
Technology Equipment - MLO	700,967	284,526	890,384	1,382,540	-	1,382,540
Debt Service:						
Paying Agent Fees	44,525	10,045	7,050	7,000	-	7,000
Principal - 2019 COP	-	945,000	970,000	995,000	50,000	1,045,000
Principal - 2016 COP	455,000	465,000	470,000	480,000	10,000	490,000
Principal - 2009 COP	2,980,000	3,100,000	-	-	-	-
Interest Expense	249,328	441,316	347,311	314,557	(58,860)	255,697
Capital Reserve Office	420,635	470,560	418,946	580,697	2,000	582,697
MLO Office	810,915	874,692	1,201,461	1,452,310	2,100	1,454,410
<b>Total Expenditures</b>	<b>26,406,520</b>	<b>25,545,218</b>	<b>18,773,156</b>	<b>55,412,414</b>	<b>15,809,271</b>	<b>71,221,685</b>
<b>Net Resources Over (Under)</b>						
<b>Expenditures</b>	<b>27,966,688</b>	<b>21,916,566</b>	<b>31,705,890</b>	<b>4,132,507</b>	<b>949,775</b>	<b>5,082,282</b>
<b>Reserves:</b>						
Restricted for COP uses - 16 & 19	12,678,707	837,892	216,291	-	-	-
Assigned for Capital Reserve	1,440,942	6,322,803	11,968,931	1,448,901	(340,342)	1,108,559
Assigned for MLO	12,847,039	13,755,871	18,520,668	1,683,606	1,290,117	2,973,723
Committed Emergency Contingency	1,000,000	1,000,000	1,000,000	1,000,000	-	1,000,000
<b>Total Reserves</b>	<b>27,966,688</b>	<b>21,916,566</b>	<b>31,705,890</b>	<b>4,132,507</b>	<b>949,775</b>	<b>5,082,282</b>
<b>Fund Balance, End of Year</b>	<b>\$ 27,966,688</b>	<b>\$ 21,916,566</b>	<b>\$ 31,705,890</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Appropriation</b>				<b>\$ 59,544,921</b>	<b>\$ 16,759,045</b>	<b>\$ 76,303,966</b>

**Colorado Springs School District 11**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**  
**Detail Schedule**  
**FY2023-24**

<b>Facilities</b>	<b>New Fund Balance Funded Building Renovations/Repairs</b>	<b>Budget</b>
Adams	Safety Projects - Maintenance	50,000
Audubon	Safety and Security	440,000
Bristol	Safety and Security	280,000
Buena Vista	Safety and Security	350,000
Carver	Safety and Security	480,000
Chipeta	Safety Projects - Maintenance	230,000
Chipeta	Domestic Water Replacement	1,370,000
Columbia	Safety Projects - Maintenance	200,000
Coronado	Safety and Security	350,000
DistWide	Safety and Security	646,000
Doherty	Safety and Security	250,000
Edison	Safety Projects - Maintenance	130,000
Freedom	Safety Projects - Maintenance	100,000
Fremont	Safety and Security	510,000
Galileo	Safety Projects - Maintenance	10,000
Grant	Safety Projects - Maintenance	100,000
Henry	Safety and Security	480,000
Holmes	Safety and Security	330,000
Howbert	Safety Projects - Maintenance	100,000
Jackson	Safety Projects - Maintenance	130,000
Jenkins	Safety Projects - Maintenance	130,000
Keller	Safety and Security	480,000
King	Safety Projects - Maintenance	230,000
Madison	Safety and Security	350,000
Mann	Safety and Security	450,000
Martinez	Safety Projects - Maintenance	150,000
McAuliffe	Safety Projects - Maintenance	100,000
Midland	Safety Projects - Maintenance	150,000
Mitchell	Safety Projects - Maintenance	80,000
Monroe	Safety Projects - Maintenance	50,000
North	Safety Projects - Maintenance	130,000
Palmer	Safety Projects - Maintenance	10,000
Penrose	Safety Projects - Maintenance	100,000
Queen P	Safety and Security	250,000
RJWAC	Safety and Security	260,000
Rogers	Safety and Security	250,000
Rudy	Safety Projects - Maintenance	130,000
Russell	Safety Projects - Maintenance	230,000
Sabin	Safety and Security	800,000
Scott	Safety Projects - Maintenance	50,000
Steele	Safety Projects - Maintenance	150,000
Stratton	Safety and Security	410,000
Swigert	Safety Projects - Maintenance	150,000
Taylor	Safety and Security	250,000
Trailblazer	Safety Projects - Maintenance	150,000
Twain	Safety Projects - Maintenance	150,000
West	Safety Projects - Maintenance	160,000
West	Safety Projects - Maintenance	100,000
Wilson	Safety Projects - Maintenance	150,000
Mitchell	Running Track	2,134,000
<b>Total New Fund Balance Projects</b>		<b>14,720,000</b>

<b>Facilities</b>	<b>Fund Balance Carryover Projects</b>	<b>Budget</b>
Doherty	Site Improvement	1,250,000
Warehouse	Building Remodel	562,021
<b>Total Fund Balance Carryover Projects</b>		<b>1,812,021</b>

<b>Facilities</b>	<b>New Capital Reserve Projects</b>	<b>Budget</b>
Admin South	Bldg. Maint. Construction	75,000
Audubon	Bldg. Maint. Construction	15,000
Audubon	Bldg. Maint. Electrical	60,000
Bristol	Bldg. Maint. Construction	15,000
Buena Vista	Grounds Maintenance	95,000
Carver	Grounds Maintenance	25,000
Carver	Safety Projects - Maintenance	75,000

**Colorado Springs School District 11**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**  
**Detail Schedule**  
**FY2023-24**

Carver	Bldg. Maint. Construction	150,000	
Columbia	Grounds Maintenance	49,000	
Coronado	Bldg. Maint. - Construction	45,000	
Coronado	Grounds Maintenance	27,000	
Doherty	Safety Projects - Maintenance	54,000	
Doherty	Bldg. Maint. - Electrical	65,000	
Edison	Grounds Maintenance	190,000	
Edison	Bldg. Maint. Construction	70,000	
FOTC	Safety Projects - Maintenance	75,000	
Fremont	Bldg. Maint. Construction	180,000	
Jackson	Safety Projects - Maintenance	50,000	
Keller	Bldg. Maint. Construction	165,000	
King	Bldg. Maint. Construction	180,000	
Madison	Playgrounds	150,000	
Mann	Bldg. Maint. Construction	150,000	
Martinez	Building Maintenance	5,000	
Martinez	Playgrounds	150,000	
Monroe	Building Maintenance	20,000	
Monroe	Bldg. Maint. Construction	60,000	
North	Safety Projects - Maintenance	60,000	
Penrose	Entrance Improvements	125,000	
RJWAC	Repairs & Maintenance	120,000	
Rudy	Play Fields	150,000	
Scott	Playground	155,000	
Steele	Bldg. Maint. - Mechanical	80,000	
Stratton	Building Maintenance	45,000	
Taylor	Asphalt & Concrete	150,000	
Tesla EOS	Security Alarm	50,000	
Warehouse	Building Remodel	150,000	
Wilson	Building Maintenance	65,000	
<b>Total New Capital Reserve Projects</b>			<b>3,345,000</b>
<b>Transportation</b>	Buses, vehicles - annual renewal allowance	600,000	<b>600,000</b>
<b>Technology</b>	Allowance for technology equipment replacement	250,000	<b>250,000</b>
<b>Facilities</b>	<b>Capital Reserve Carryover Projects</b>	<b>Budget</b>	
Audubon	Water Systems	3,256	
Bristol	Asphalt & Concrete	142,560	
Bristol	Water Systems	2,000	
Bristol	Roofing	465,000	
Carver	Water Systems	9,467	
Carver	Sanitary Sewer	43,760	
Chipeta	Asphalt & Concrete	81,920	
Chipeta	Water Systems	41,299	
Chipeta	Environmental Services (Gym Floor)	13,503	
Columbia	Playgrounds	67,500	
Coronado	Fencing	33,949	
Coronado	Doors and Hardware	70,000	
Coronado	Sanitary Sewer	300,000	
DistWide	Architect & Engr(Studies/Plan)	3,448,394	
DistWide	Intercom/Sound	25,000	
DistWide	Lighting	12,921	
DistWide	Water Systems	117,601	
DistWide	Building Remodel	1,284,741	
Doherty	Play Fields	66,000	
Doherty	Fencing	50,000	
Edison	Water Systems	2,000	
Fremont	Doors and Hardware	35,000	
Grant	Doors and Hardware	60,000	
Henry	Playgrounds	60,000	
Henry	Flooring	124,900	
Henry	Water Systems	6,609	
Holmes	Doors and Hardware	29,823	
Howbert	HVAC	120,000	
Howbert	Water Systems	1,000	

**Colorado Springs School District 11**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**  
**Detail Schedule**  
**FY2023-24**

Howbert	Roofing	875,000
Jackson	Water Systems	2,806
Jenkins	Architect & Engr(Studies/Plan)	74,708
Keller	Asphalt & Concrete	226,920
Keller	HVAC	1,423,202
King	Water Systems	36,117
King	Environmental Services (Gym Floor)	125,000
Madison	Water Systems	3,395
Midland	Water Systems	5,045
Mitchell	HVAC	60,694
Monroe	Playgrounds	55,000
Monroe	Water Systems	2,376
Palmer	Doors and Hardware	32,175
Palmer	Swimming Pool	12,609
Queen P	Playgrounds	257,900
Queen P	Water Systems	3,186
RJWAC	Fire Alarms	167
RJWAC	Roofing	12,370
Rogers	Water Systems	3,475
Roosevelt	Building Remodel	294,154
Rudy	Water Systems	1,897
Rudy	Environmental Services (Gym Floor)	38,311
Russell	Doors and Hardware	30,000
RWA	Building Maintenance	7,448
Sabin	Water Systems	22,520
Admin South	Asphalt & Concrete	8,030
Stratton	Playgrounds	81,233
Stratton	Water Systems	4,000
Taylor	Water Systems	2,000
Trailblazer	Water Systems	2,000
Transportation	Asphalt & Concrete	150,000
Transportation	Building Remodel	145,755
Twain	Doors and Hardware	3,740
<b>Total Capital Reserve Carryover Projects</b>		<b>10,721,437</b>

<b>Facilities</b>	<b>2017 MLO New Funded Projects</b>	<b>Budget</b>
Audubon	Roofing	1,364,000
Bristol	Furniture	250,000
Bristol	Building Remodel	250,000
Buena Vista	Building Remodel	250,000
Buena Vista	Furniture	250,000
Coronado	Swimming Pool	350,000
DistWide	Grounds Maintenance	400,000
DistWide	Site Drainage	150,000
DistWide	ADA Improvements	300,000
DistWide	Bldg. Maint. - Electrical	250,000
DistWide	Safety Projects - Maintenance	200,000
Edison	Roofing	1,056,000
Garry Berry	Walls	350,000
Howbert	HVAC	2,420,000
Howbert	Renovations	250,000
Jenkins	Building Remodel	500,000
Madison	Building Remodel	250,000
Madison	Asphalt & Concrete	500,000
Martinez	Building Remodel	250,000
Martinez	Furniture	250,000
McAuliffe	Furniture	250,000
McAuliffe	Building Remodel	250,000
Midland	Building Remodel	250,000
Queen P	HVAC	1,870,000
Rogers	Building Remodel	250,000
Rogers	Furniture	250,000
Russell	Asphalt & Concrete	375,000
Russell	Play Fields	350,000
Russell	Flooring	400,000
Sabin	Site Improvement	350,000
Taylor	Fire Alarms	250,000

**Colorado Springs School District 11**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**  
**Detail Schedule**  
**FY2023-24**

Tesla PD	Building Remodel	300,000
Tesla PD	Fire Alarms	330,000
Wilson	Playgrounds	250,000
<b>Furniture</b>	Allowance for school furniture replacement	30,000

**Total 2017 MLO New Funded Projects**

**15,595,000**

<b>Facilities</b>	<b>MLO Carryover Projects</b>	<b>Budget</b>
Admin EDSS	Building Remodel	47,331
Admin South	Fire Alarms	296,838
AdminS	HVAC	585,227
Audubon	Kitchen	100,000
Buena Vista	Playgrounds	125,000
Carver	Furniture	180,010
Columbia	Building Remodel	275,000
Coronado	Running Track	1,353,368
Coronado	Flooring	356,756
Coronado	Swimming Pool	31,735
DistWide	Irrigation	219,066
DistWide	Architect & Engr(Studies/Plan)	924,000
DistWide	Doors and Hardware	67,313
DistWide	Furniture	31,591
DistWide	Lighting	301,110
DistWide	Signage	146,963
Doherty	Ceilings	4,221
Doherty	Fire Suppression	50,043
Doherty	HVAC	54,100
Doherty	Sanitary Sewer	177,000
Doherty	Swimming Pool	9,045
Edison	Electrical	141,323
FOTC	Fire Alarms	261,859
Freedom	Landscaping	100,000
Grant	Playgrounds	155,000
Grant	HVAC	1,597,593
Henry	Walls	85,000
Holmes	Water Systems	628,000
Howbert	Furniture	125,000
ITStorage	Fire Alarms	117,382
Jackson	ADA Improvements	6,332
Jackson	Flooring	47,992
Jackson	Sanitary Sewer	88,500
Jenkins	Fire Alarms	71,643
Jenkins	Lighting (Stage)	77,220
Keller	HVAC	38,024
Keller	Water Systems	1,632
Madison	Sanitary Sewer	278,200
Mann	Lighting (Stage)	18,880
Mann	Water Systems	229,556
Midland	Playgrounds	61,600
Mitchell	ADA Improvements	10,087
Mitchell	Electrical	93,160
Mitchell	HVAC	4,097,520
Mitchell	Sanitary Sewer	112,789
Monroe	Playgrounds	209,400
Monroe	Water Systems	128,204
North	ADA Improvements	129,393
Palmer	Electrical	108,921
Palmer	Fire Alarms	59,939
Palmer	Water Systems	38,800
Palmer	Roofing	1,429,982
Palmer	Swimming Pool	56,223
Penrose	Flooring	124,900
Print Shop	Fire Alarms	139,320
Queen P	HVAC	280,000
Queen P	Sanitary Sewer	200,380
RJWAC	ADA Improvements	509,769
Rogers	Playgrounds	147,000
Rogers	HVAC	343,082

**Colorado Springs School District 11**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**  
**Detail Schedule**  
**FY2023-24**

Rogers	Water Systems	54,551	
Rudy	Playgrounds	48,800	
Sabin	Bleachers	38,372	
Sabin	Flooring	236,100	
Sabin	Lighting (Stage)	10,189	
Scott	Fire Alarms	21,985	
Stratton	Playgrounds	15,000	
Stratton	Water Systems	123,761	
Stratton	Sanitary Sewer	50,000	
Taylor	Playgrounds	170,000	
Taylor	Cabinets/ Countertops	78,302	
Trailblazer	Fire Alarms	250,535	
Twain	Playgrounds	3,700	
Warehouse	Fire Alarms	139,266	
West	Fencing	35,000	
<b>Total MLO Carryover Projects</b>			<b>18,960,883</b>

<b>Technology</b>	MLO allowance for technology equipment replacement	1,382,540	<b>1,382,540</b>
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**Debt Service**

Paying agent fees	7,000	
COP 2019 principal - Academy ACL CS Expansion	450,000	
COP 2019 interest - Academy ACL CS Expansion	142,956	
COP 2019 principal - Roosevelt CS Expansion	595,000	
COP 2019 interest - Roosevelt CS Expansion	81,026	
COP 2009 principal	0	
COP 2009 interest	0	
COP 2016 principal - Adams	490,000	
COP 2016 interest - Adams	31,715	
<b>Total Debt Service</b>		<b>1,797,697</b>

**Capital Reserve Office**

Professionals (procurement)	48,790	
Professionals (facilities)	248,950	
ESP salaries	26,282	
Fringe benefits (Procurement)	16,600	
Fringe benefits (Professionals)	84,543	
Fringe benefits (ESP)	9,782	
Mileage Allowance - Professionals	5,250	
Legal services	5,000	
Professional services	90,000	
Other purchase services	4,000	
Printing	1,000	
Mileage reimbursement	500	
Supplies	2,000	
Software	35,000	
Furniture and small equipment	5,000	
<b>Total Capital Reserve Office</b>		<b>582,697</b>

**2017 MLO Capital Reserve Office**

Administrator salaries	104,540	
Professionals salaries	504,656	
Clerical salaries	161,580	
Professionals salaries - Procurement	243,949	
Administrator benefits	29,174	
Professionals benefits	170,630	
Clerical benefits	59,580	
Professionals benefits - Procurement	83,001	
Mileage Allowance - Professionals	14,700	
Legal services	1,000	
Professional / Planning services	30,000	
Copier repairs	2,000	
Other Purchase Services	5,000	
Printing	2,500	
Training / Travel	2,500	



**Colorado Springs School District 11**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**  
**Detail Schedule**  
**FY2023-24**

Mileage Reimbursement	2,000	
Supplies	4,000	
Software	10,000	
Technology Equipment	15,000	
Furniture and small equipment	8,600	
<b>Total MLO Office</b>		<b>1,454,410</b>
Restricted for payment - 2009 refunding COPs and 2016 COPs		
Assigned for future projects - 2017 MLO contingency	2,973,723	
Assigned for future projects - capital reserve contingency	1,108,559	
Committed emergency contingency	1,000,000	
<b>Total Reserves</b>		<b>5,082,282</b>
<b>Total Capital Reserve Budget</b>		<b>\$76,303,966</b>

**Colorado Springs School District 11**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**  
**Schedule of Debt Service**  
**FY2023-24**  
ANNUAL DEBT SERVICE REQUIREMENT

Year	2016 ES Renovation Certificates of Participation (1)		2019 Charter School Certificates of Participation (2)		Total Annual Debt Service Requirement	
	Principal	Interest	Principal	Interest	Principal	Interest
FY 2023-24	490,000	31,715	1,015,000	249,353	1,505,000	281,068
FY 2024-25	495,000	22,840	1,045,000	223,982	1,540,000	246,822
FY 2025-26	505,000	13,830	1,070,000	197,932	1,575,000	211,762
FY 2026-27	515,000	4,640	1,090,000	171,326	1,605,000	175,966
FY 2027-28			1,120,000	144,100	1,120,000	144,100
FY 2028-29			1,150,000	116,127	1,150,000	116,127
FY 2029-30			1,175,000	87,475	1,175,000	87,475
FY 2030-31			525,000	66,066	525,000	66,066
FY 2031-32			540,000	52,008	540,000	52,008
FY 2032-33			555,000	37,554	555,000	37,554
FY 2033-34			565,000	22,770	565,000	22,770
FY 2034-35			580,000	7,656	580,000	7,656
<b>TOTALS</b>	<b>\$ 2,005,000</b>	<b>\$ 73,025</b>	<b>\$ 10,430,000</b>	<b>\$ 1,376,349</b>	<b>\$ 12,435,000</b>	<b>\$ 1,449,374</b>

(1) In May 2016, the District issued certificates of participation (COP's), for the purpose of renovating Adams Elementary School. The term of the 2016 obligation is from December 1, 2016 through December 2026. The COPs have a fixed coupon rate of 1.802 percent.

(2) In August 2019, the District issued certificates of participation (COP's), for the purpose of renovating AcademyACL Charter School and Roosevelt Charter Academy. The term of the 2019 obligation for AcademyACL is from December 1, 2020 through December 2034 and December 2029 for Roosevelt. The COPs have a fixed coupon rate of 2.64 percent and 2.33 percent respectively.

Note : This budget provides for the appropriation by the Board of Education for the debt obligations of D11 during FY23/24.

**Colorado Springs School District 11**  
**INTERNAL SERVICE FUNDS**  
**Combining Schedule of Revenues, Expenditures, and Net Assets**  
**FY2023-24**

	<b>Risk-Related Activity Fund</b>	<b>Production Printing Fund</b>	<b>Total Internal Service Funds</b>
<b>Operating Revenues</b>			
Charges for Services	\$ -	\$ 1,600,000	\$ 1,600,000
Employee Contributions	10,103,994	-	10,103,994
Employer Contributions	21,631,768	-	21,631,768
<b>Total Operating Revenues</b>	<b>31,735,762</b>	<b>1,600,000</b>	<b>33,335,762</b>
<b>Operating Expenses</b>			
Claims Payments	2,347,000	-	2,347,000
Premium, Claim Admin., IBNR	28,803,820	-	28,803,820
Administration	832,904	-	832,904
Production Printing	-	1,614,522	1,614,522
<b>Total Operating Expenses</b>	<b>31,983,724</b>	<b>1,614,522</b>	<b>33,598,246</b>
<b>Net Operating Profit (Loss)</b>	<b>(247,962)</b>	<b>(14,522)</b>	<b>(262,484)</b>
<b>Non-Operating Revenues and (Expenses)</b>			
Investment/Interest Income	32,000	-	32,000
Transfer in from Mill Levy Fund	7,448	49,522	56,970
Transfer In(Out) General Fund		(35,000)	(35,000)
<b>Total Non-Operating Revenues and (Expenses)</b>	<b>39,448</b>	<b>14,522</b>	<b>53,970</b>
<b>Net Income (Loss)</b>	<b>(208,514)</b>	<b>-</b>	<b>(208,514)</b>
<b>Beginning Net Position</b>	<b>9,276,213</b>	<b>839,719</b>	<b>10,115,932</b>
<b>Net Assets, End of Year</b>	<b>\$ 9,067,699</b>	<b>\$ 839,719</b>	<b>\$ 9,907,418</b>
<b>Fund Appropriation</b>			
Total Operating Revenues	\$ 31,735,762	\$ 1,600,000	33,335,762
Beginning Retained Earnings	9,276,213	839,719	10,115,932
Non Operating Revenues	39,448	14,522	53,970
Invested in Fixed Assets	-	(724,186)	(724,186)
<b>Total Appropriation</b>	<b>\$ 41,051,423</b>	<b>\$ 1,730,055</b>	<b>\$ 42,781,478</b>

BUDGET ADMINISTRATOR: Jessica Reijgers

FUND: Risk Related Activities

DIVISION HEAD:

Phoebe Bailey

DATE: June 14, 2024

### **RISK RELATED ACTIVITY FUND (RRAF)**

Revenues to support the activities accounted for in the risk related activities fund (RRAF) (Fund 64) originate from three primary sources and are utilized generally as described below:

- I. Premium contributions from Colorado Springs School District 11 and the employees provide the primary revenue supporting employee benefit expenditures for health, vision, dental, life, the Employee Assistance Program, short-term disability and long-term disability.

On July 1, 2004, the District joined the Boards of Education Self-funded Trust (BEST), a self-funded trust for medical plan services, of the Colorado Association of School Boards. Contributions are made to the trust based on actuarial projections. The trust pays the claims and other administrative expenses on behalf of the District. The trust holds the District's claim fluctuation reserve (CFR) and the incurred but not reported (IBNR) reserve as required by the actuary.

As of 7/1/2023, D11 will leave the Trust and has contracted with Kaiser Permanente, a fully-funded health plan. The FY23/24 budget includes costs associated with exiting the Trust, claims runout for 180 days, and a transition credit from Kaiser to assist with the transition fees associated with leaving the Trust.

- II. The dental-PPO Premier, dental-PPO, and the vision program are all self-funded; the IBNR and CFR are maintained for each in FY2023-24. Life, short-term disability and long-term disability are fully insured programs.
- III. Interest earned on reserves, premiums collected in advance, and transfers of monies collected in advance provide an additional source of revenue to offset overall RRAF costs.

The FY2023-24 budget includes 6.1% premium increase for the medical plan, no increases for the vision, dental, District paid life, long-term disability or short-term disability plans. The reserves for each of the plans are also fully funded for FY2023-24.

Reserves have been established for certain health care programs within the fund and serve to manage the financial stability for the portions of the various health care programs for which the District is self-funded. The reserves are:

- I. **IBNR reserve** is required by proper fund accounting to account for future claims payments that have occurred but have not been processed. The reserves for FY2023-24 are fully funded at the rate set by the actuary. The following percentages of estimated claims are used to set the reserves:

A.	Medical	10.0 percent *
B.	Vision	6.1 percent **
C.	Dental	7.1 percent **

\* This is held by the BEST trust and will be used to pay claims when the contract with the trust is terminated 7/1/23 and through the 180-day runout period.

\*\* This is based on IBNR for September 2022. Actual IBNR for FY2023-24 will not be available until after the end of the current plan year.

- II. **Claim fluctuation reserve** is required to provide a funded “risk corridor” in the event that the estimates of self-funded future medical claims exceed premiums collected from employees and the District. The reserve is set at 10 percent of projected future claims by the plan’s actuary. The BEST trust holds the CFR for the District. In the event the District leaves the trust, the CFR will be returned. Through the continued shift of retirees to the PERA medical plan, changes in the District’s benefit plan, and ongoing population health management efforts, D11 continues to maintain healthy reserves with the BEST Health Plan.

- III. **Risk Share** is included in the contract with Kaiser. The agreed upon risk share for FY23/34 is 15%.

Risk Share Example							
	Medical & RX Claims	Actual PMPY	Kaiser Expenses	Kaiser Premium	Kaiser's Projected PMPY	15% Risk Share Cap	Amount to District
FY2019/20	\$ 27,091,521.80	\$ 4,902	\$ 31,200,866	\$ 34,244,532.78	\$ 6,196	\$ 5,136,679.92	\$ 3,043,667.05
FY2020/21	\$ 20,611,651.84	\$ 4,180	\$ 24,277,962	\$ 30,552,582.49	\$ 6,196	\$ 4,582,887.37	\$ 4,582,887.37
FY2021/22	\$ 21,260,134.70	\$ 4,590	\$ 24,703,922	\$ 28,698,229.67	\$ 6,196	\$ 4,304,734.45	\$ 3,994,307.41

\*\*Each of the prior policy years would have resulted in surplus dollars returned to the district with the risk share program which then could be rolled into the next year’s budget to offset any premium increases, employee contributions, or offset the districts benefits budget. The risk share amount is considered a health plan asset and, as long as it rolls into the next year benefits plan somehow, the district would be in compliance. Even though these years ended up in the positive, there is still a risk each year of claims going over that premium amount. Kaiser, with their rates, has factored in that risk though and positioned it in place that, as long as the group doesn’t have a drastic change in claims risk, the group is set up to receive some sort of Risk Share back.

The following chart indicates the employees in Fund 64. An adjustment was made due to an organizational restructure.

POSITIONS	FY2020-21 AUTHORIZED	FY2021-22 AUTHORIZED	FY2022-23 MID-YEAR	CHANGE	FY2023-24 ADOPTED
Administrative	0.70	0.70	0.70	0.00	0.70
Professional	1.60	1.60	1.00	1.00	2.00
ESP	2.00	2.00	1.00	0.00	1.00
Teacher	0.00	0.00	0.00	0.00	0.00
TOTAL FTE	4.30	4.30	3.70	0.00	3.70

**Colorado Springs School District 11**  
**RISK RELATED ACTIVITY FUND**  
**Schedule of Revenues, Expenses, and Net Position**  
**Adopted FY2023-24**

	Actual			Budget		
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Mid-Year	Change	2023-24 Adopted
<b>Operating Revenues</b>						
Employee Contributions	\$ 8,189,758	\$ 9,185,609	\$ 9,169,501	\$10,083,994	20,000	\$10,103,994
Employer Contributions	19,637,390	20,925,486	19,259,944	21,338,803	292,965	21,631,768
<b>Total Operating Revenues</b>	<b>27,827,148</b>	<b>30,111,095</b>	<b>28,429,445</b>	<b>31,422,797</b>	<b>312,965</b>	<b>31,735,762</b>
<b>Operating Expenses</b>						
Medical	30,754,410	24,058,610	23,724,809	27,664,209	716,197	28,380,406
Dental - PPO	1,658,651	1,657,078	1,978,397	2,223,695	25,000	2,248,695
Dental - EPO	338,152	378,898	-	-	-	-
Life Insurance	674,919	600,282	593,795	620,623	7,000	627,623
Life Insurance-Supplemental	176,063	174,381	188,759	189,000	-	189,000
Long-Term Disability	138,989	147,691	157,223	172,000	-	172,000
Short-Term Disability	108,616	111,340	106,790	101,000	5,000	106,000
Vision	206,453	283,081	244,067	233,592	26,408	260,000
<b>Total Operating Expenses</b>	<b>34,056,253</b>	<b>27,411,361</b>	<b>26,993,840</b>	<b>31,204,119</b>	<b>779,605</b>	<b>31,983,724</b>
<b>Operating Profit (Loss)</b>	<b>(6,229,105)</b>	<b>2,699,734</b>	<b>1,435,605</b>	<b>218,678</b>	<b>(466,640)</b>	<b>(247,962)</b>
<b>Non-operating Revenues</b>						
Investment Income	448,807	647,966	560,978	32,000	-	32,000
Operating transfer - 2017 MLO Fund	7,448	7,448	7,448	7,448	-	7,448
Operating transfer - General Fund	3,000,000	-	1,100,000	500,000	(500,000)	-
<b>Total Non-operating Revenues</b>	<b>3,456,255</b>	<b>655,414</b>	<b>1,668,426</b>	<b>539,448</b>	<b>(500,000)</b>	<b>39,448</b>
<b>Net Income (Loss)</b>	<b>(2,772,850)</b>	<b>3,355,148</b>	<b>3,104,031</b>	<b>758,126</b>	<b>(966,640)</b>	<b>(208,514)</b>
<b>Beginning Net Position*</b>	<b>5,589,884</b>	<b>2,817,034</b>	<b>6,172,182</b>	<b>9,276,213</b>	<b>-</b>	<b>9,276,213</b>
<b>Net Position, End of Year (Appropriated &amp; Reserved)</b>	<b>\$ 2,817,034</b>	<b>\$ 6,172,182</b>	<b>\$ 9,276,213</b>	<b>\$10,034,339</b>	<b>(966,640)</b>	<b>\$ 9,067,699</b>
<b>Fund Appropriation</b>						
Operating Revenues				\$31,422,797	\$ 312,965	\$31,735,762
Non-Operating Revenues				539,448	(500,000)	39,448
Beginning Net Position				9,276,213	-	9,276,213
<b>Total Appropriation</b>				<b>\$41,238,458</b>	<b>\$ (187,035)</b>	<b>\$41,051,423</b>

**INTERNAL SERVICE FUND - RISK RELATED ACTIVITIES**  
**Supplemental Schedule of Revenues & Expenses**  
**FY2023-24 Adopted Budget**

	28810 HEALTH	28820 DENTAL PPO	28830 BASIC LIFE	28831 LIFE SUPP	28840 LONG-TERM DISABILITY	28841 SHORT-TERM DISABILITY	28850 VISION	EMPLOYEE BENEFITS TOTAL
<b>BEGINNING NET POSITION</b>								
Retained Earnings	1,936,862	556,219	-	-	-	-	13,000	2,506,081
Reserve (BEST)	6,770,132	-	-	-	-	-	-	6,770,132
<b>Total Beginning Net Position</b>	<b>8,706,994</b>	<b>556,219</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,000</b>	<b>9,276,213</b>
<b>OPERATING REVENUES</b>								
Premiums:								
Employee - Benefits	8,394,621	1,092,373	-	189,000	172,000	106,000	150,000	10,103,994
Employer - Benefits	19,963,095	944,050	627,623	-	-	-	97,000	21,631,768
<b>Premium Subtotal</b>	<b>28,357,716</b>	<b>2,036,423</b>	<b>627,623</b>	<b>189,000</b>	<b>172,000</b>	<b>106,000</b>	<b>247,000</b>	<b>31,735,762</b>
Earnings on Investments	32,000	-	-	-	-	-	-	32,000
Transfer In from 2017 MLO	7,448	-	-	-	-	-	-	7,448
<b>Total Revenue</b>	<b>28,397,164</b>	<b>2,036,423</b>	<b>627,623</b>	<b>189,000</b>	<b>172,000</b>	<b>106,000</b>	<b>247,000</b>	<b>31,775,210</b>
<b>TOTAL REVENUE and BEGINNING NET POSITION</b>	<b>37,104,158</b>	<b>2,592,642</b>	<b>627,623</b>	<b>189,000</b>	<b>172,000</b>	<b>106,000</b>	<b>260,000</b>	<b>41,051,423</b>
<b>OPERATING EXPENSES</b>								
Claims Payments	-	2,100,000	-	-	-	-	247,000	2,347,000
Claims Admin, Premiums, IBNR	-	137,000	-	-	-	-	13,000	150,000
Premium Payments	27,559,197	-	627,623	189,000	172,000	106,000	-	28,653,820
Claims Administration Total	27,559,197	2,237,000	627,623	189,000	172,000	106,000	260,000	31,150,820
<i>Fund Administration:</i>								
Salaries	294,200	8,500	-	-	-	-	-	302,700
Employee Benefits	109,264	3,195	-	-	-	-	-	112,459
Purchased Services	368,545	-	-	-	-	-	-	368,545
Legal Expenses	20,000	-	-	-	-	-	-	20,000
Print/Staff Dev/M	24,500	-	-	-	-	-	-	24,500
Supplies & Materials	1,700	-	-	-	-	-	-	1,700
Equipment	3,000	-	-	-	-	-	-	3,000
<i>Administration Subtotal</i>	<i>821,209</i>	<i>11,695</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>832,904</i>
<b>Total Operating Expenses</b>	<b>28,380,406</b>	<b>2,248,695</b>	<b>627,623</b>	<b>189,000</b>	<b>172,000</b>	<b>106,000</b>	<b>260,000</b>	<b>31,983,724</b>
<b>RESERVES &amp; LIABILITIES</b>								
Claim Fluctuation Reserve & Prepaid Accrual	8,723,752	343,947	-	-	-	-	-	9,067,699
<b>Net Position, End of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL APPROPRIATION</b>	<b>\$37,104,158</b>	<b>\$2,592,642</b>	<b>\$627,623</b>	<b>\$189,000</b>	<b>\$172,000</b>	<b>\$106,000</b>	<b>\$260,000</b>	<b>\$41,051,423</b>



BUDGET ADMINISTRATOR: Patrick Stalnaker

FUND: Production Printing

DIVISION HEAD: Kris Odom

DATE: June 14, 2023

### PRODUCTION PRINTING FUND

The Production Printing Department oversees printing and copying, 211 convenience copiers, the mailroom, and the District's student and staff identification cards employing fourteen full time equivalent (FTE) at five locations throughout the District. Printing locations are comprised of one full-service main facility, and one satellite copy center located in each of the District's four high schools. Production Printing is an internal service fund designed to efficiently support the District's student and staff population with best-value products and services focused on student achievement. Nationally recognized as one of the most technologically advanced and well-equipped facilities in the state of Colorado, charges for services rendered are approximately 50 percent less compared with those of the commercial market. In addition to servicing District 11 customers as its core mission, the department also fosters community partnerships with outlying school districts, governmental agencies, and educationally affiliated non-profit organizations in communities across the state of Colorado, by delivering on-time, cost-effective, high-quality products and services.

All production locations are equipped, supplied, and staffed to maximize the economies of scale, assuring the printing and copying needs of our customers are efficiently met. Job requests may be submitted to any location via telephone, walk-in, pony, email, or website at: <https://crd.d11.org> where customers may simply attach their file electronically, fill out a job ticket, and submit their order. All printing and copying charges are uploaded daily and readily accessible to our customers via the Oracle financial system. Continued sales growth is attributed directly to outstanding customer-driven products and services and advanced technological investments. Approximately twenty-five percent of the total annual revenue is derived from non-profit organizations; the remainder comes from servicing internal administrative and educational needs.

Revenue generated from sales offsets expenses including indirect costs and overhead, salaries, benefits, and any consumables used in production. The goal of this business model is to ensure the department's retained earnings fund balance is sufficient to fully fund depreciation, maintain a reasonable contingency reserve level, and support future capital costs and emerging opportunities at fiscal year-end. A five-year equipment plan is maintained to further equipment and technological upgrades. Approximately 50 percent of the department's budget is utilized for salaries and benefits, the remaining is reserved for daily operating capital to purchase consumables such as paper, toners, and supplies used to produce a value-added product. A 4.4 percent return-on-investment is a reflection of the fund's 29-year average net income contribution to retained earnings of \$70,510. A four percent education support professional incentive bonus is established to recognize all department employees for achieving predetermined department financial objectives.

A just-in-time management philosophy, cross training, cutting-edge technology and close scrutiny with regard to waste, efficiency, and increased productivity, have yielded an industry benchmark pricing structure. Yet, while labor costs continue to increase, the fund typically transfers residual equity (net profit or cash) and/or indirect costs (utilities, payroll, etc.) annually to the general fund. A residual equity transfer is designed to transfer excess equity directly from one fund to another without impacting the income statement. Transfers for the past 29 years total over \$2 million, supporting our goal to keep the resources as close to the child as possible. Automated invoicing and daily delivery to sites keeps staff in the buildings resulting in increased focus on students, time savings, elimination of mileage reimbursements, and reduction of risk of accident or injury. In addition to the annual contribution, Production Printing's pricing structure saves the District over \$2 million annually.

Products produced consist of: awards, booklets, brochures, bulletins, business cards, calendars, certificates, classroom materials, color charts and graphs, full color envelopes, flyers, invitations, labels, memo pads, carbonless forms, newsletters, note cards, posters, programs, publications, reports, resumes, stationery, table tents, tickets, acrylic and metal signs, vinyl banners, and much more.

Services offered by the department include typesetting and prepress design, full color digital printing, high speed digital full color and black and white copying, sign engraving, folding, stapling, collating, binding, cutting, numbering, wide format printing and contour cutting, direct/bulk mail, and laminating.

FULL TIME POSITIONS	FY 2020-21 AUTHORIZED	FY 2021-22 AUTHORIZED	FY 2022-23 MID-YEAR	CHANGE	FY 2023-24 ADOPTED
Administrative	0.00	0.00	0.00	0.00	0.00
Professional	2.00	2.00	2.00	0.00	2.00
ESP	18.00	18.00	18.00	0.00	18.00
TOTAL FTE	20.00	20.00	20.00	0.00	20.00

**Colorado Springs School District 11**  
**PRODUCTION PRINTING FUND**  
**Schedule of Revenues, Expenses, and Retained Earnings**  
**Adopted FY2023-2024**

	Actual			Budget		
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Mid-Year	Change	2023-24 Adopted
<b>Operating Revenues</b>						
Printing	1,449,811	1,037,547	1,232,601	1,500,000	100,000	1,600,000
<b>Total Operating Revenues</b>	<b>1,449,811</b>	<b>1,037,547</b>	<b>1,232,601</b>	<b>1,500,000</b>	<b>100,000</b>	<b>1,600,000</b>
<b>Operating Expenses:</b>						
<b>Printing</b>						
Professional Salaries	55,713	55,713	97,806	99,000	1,000	100,000
Professional Benefits	24,304	25,725	22,698	22,800	(800)	22,000
Crafts & Trades Salaries	448,367	443,062	467,191	480,000	18,000	498,000
Temp Pay - Crafts & Trades	7,449	13,905	1,877	4,800	(800)	4,000
Overtime Pay - Crafts & Trades	-	4,457	5,518	-	-	-
Incentive Pay - Crafts & Trades	-	-	-	18,000	(13,000)	5,000
Crafts & Trades Benefits	185,407	180,864	168,245	168,000	1,000	169,000
Purchased Services	397,076	357,512	379,332	326,200	25,100	351,300
Insurance	2,068	1,168	8,321	9,660	(200)	9,460
Supplies & Materials	191,041	146,107	150,070	194,400	(6,700)	187,700
Non-Capital Equipment	18	4,953	9,855	15,000	-	15,000
Capital Equipment	-	-	-	175,000	(110,000)	65,000
Depreciation	67,682	68,695	50,421	48,000	(28,000)	20,000
Interest Expense	-	-	-	-	2,500	2,500
Utilities and Internal Costs	12,692	12,692	12,692	42,960	(500)	42,460
Contingency Reserve	-	-	-	62,475	(14,313)	48,162
Other	-	-	-	240	-	240
<b>Subtotal Printing</b>	<b>1,391,817</b>	<b>1,314,853</b>	<b>1,374,026</b>	<b>1,666,535</b>	<b>(126,713)</b>	<b>1,539,822</b>
<b>Mailroom</b>						
Crafts & Trades Salaries	42,050	52,000	47,489	49,200	6,500	55,700
Crafts & Trades Benefits	15,574	22,000	17,589	18,600	400	19,000
<b>Subtotal Mailroom</b>	<b>57,624</b>	<b>74,000</b>	<b>65,078</b>	<b>67,800</b>	<b>6,900</b>	<b>74,700</b>
<b>Total Operating Expenses</b>	<b>1,449,441</b>	<b>1,388,853</b>	<b>1,439,104</b>	<b>1,734,335</b>	<b>(119,813)</b>	<b>1,614,522</b>
<b>Net Operating Profit (Loss)</b>	<b>370</b>	<b>(351,306)</b>	<b>(206,503)</b>	<b>(234,335)</b>	<b>219,813</b>	<b>(14,522)</b>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	2,758	70	-	-	-	-
Transfers In from 2017 MLO	49,522	49,522	49,522	49,522	-	49,522
Transfers from (to) General Fund	(80,000)	320,000	(80,000)	300,000	(335,000)	(35,000)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(27,720)</b>	<b>369,592</b>	<b>(30,478)</b>	<b>349,522</b>	<b>(335,000)</b>	<b>14,522</b>
<b>Net Income</b>	<b>(27,350)</b>	<b>18,286</b>	<b>(236,981)</b>	<b>115,187</b>	<b>(115,187)</b>	<b>-</b>
<b>Beginning Net Position</b>	<b>885,764</b>	<b>858,414</b>	<b>876,700</b>	<b>639,719</b>	<b>200,000</b>	<b>839,719</b>
<b>Net Position, End of Year</b>	<b>858,414</b>	<b>876,700</b>	<b>639,719</b>	<b>754,906</b>	<b>84,813</b>	<b>839,719</b>

<b>Fund Appropriation</b>			
Total Operating Revenues	1,500,000	100,000	1,600,000
Total Non-Operating Revenues	349,522	(335,000)	14,522
Beginning Net Position	639,719	200,000	839,719
Invested in capital assets, net of related debt	(754,906)	30,720	(724,186)
<b>Total Appropriation</b>	<b>1,734,335</b>	<b>(4,280)</b>	<b>1,730,055</b>

Colorado Springs School District 11

PRODUCTION PRINTING FUND

Five-Year Capital Needs Projections

FY 2024 to 2028

FY 24	Description	Estimated Cost
	Envelope Inserter	45,000
	Tabbing Machine	20,000
Total		65,000

FY 25	Description	Estimated Cost
	Replace Production Color Press	250,000
Total		250,000

FY 26	Description	Estimated Cost
	Replace laminator	15,000
	Replace Copy Center Color Copiers (4)	100,000
Total		115,000

FY 27	Description	Estimated Cost
	Phase 1 update / replace walkup copiers (50)	250,000
Total		250,000

FY 28	Description	Estimated Cost
	Phase 2 update / replace walkup copiers (50)	250,000
Total		250,000



BUDGET ADMINISTRATOR:	Laura Hronik	FUND: Private Purpose Trust Fund
DIVISION HEAD	Brandan Comfort	DATE: June 14, 2023

### **PRIVATE PURPOSE TRUST FUND**

The private purpose trust fund records revenues from donations that are held in trust for a specific purpose. The specific purpose is not related to school district operations and the principal may be expendable or non-expendable depending on the trust agreement. Revenues recorded in the private purpose trust fund are generally college scholarships for District 11 students.

**Colorado Springs School District 11**  
**PRIVATE PURPOSE TRUST FUND**  
**Schedule of Revenues, Expenditures, and Fund Balance**  
**Adopted FY2023-24**

	Actual			Budget		
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Mid-Year	Change	2023-24 Adopted
<b>Beginning Fund Balance</b>	\$ 79,277	\$ 79,047	\$ 385,697	\$ 385,432	\$ -	\$ 385,432
<b>Revenues</b>						
Interest	1,094	441	816	2,324	11,633	13,957
Donations	-	330,000	-	10,000	-	10,000
<b>Total Revenues</b>	<b>1,094</b>	<b>330,441</b>	<b>816</b>	<b>12,324</b>	<b>11,633</b>	<b>23,957</b>
<b>Total Resources Available</b>	<b>80,371</b>	<b>409,488</b>	<b>386,513</b>	<b>397,756</b>	<b>11,633</b>	<b>409,389</b>
<b>Expenditures</b>						
M Ahern (2190B)	-	-	-	998	30	1,028
Lew Reimer (2190L)	-	-	-	148	4	152
Perkins (2191A)	-	-	-	1,561	47	1,608
M Reed (2191B)	-	-	-	14,897	447	15,344
Holmes Media (2191C)	-	-	-	12,571	377	12,948
S Reitz (2191D)	-	-	-	7,155	215	7,370
Ron Robinson (2191E)	-	-	-	11,516	345	11,861
H Christensen (2191F)	-	-	-	2,490	75	2,565
S Karcher (2191G)	-	-	-	10,389	312	10,701
Dan Furstenau (2191H)	1,324	822	1,081	16,155	485	16,640
Darlene Johnson (2191J/2191K/2191L)	-	22,969	-	309,876	9,296	319,172
Other	-	-	-	10,000	-	10,000
<b>Total Expenditures</b>	<b>1,324</b>	<b>23,791</b>	<b>1,081</b>	<b>397,756</b>	<b>11,633</b>	<b>409,389</b>
<b>Fund Balance, End of Year</b>	<b>\$ 79,047</b>	<b>\$ 385,697</b>	<b>\$ 385,432</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Total Appropriation</b>	<b>\$ 397,756</b>	<b>\$ 11,633</b>	<b>\$ 409,389</b>
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# **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 1 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) <b>MLO Total:</b> 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 support will be allocated based on a “mobility factor” which is determined using the number of students who move into a school each year. The support allocated through the “mobility factor” can be used to increase certified support or paraprofessional support, as determined by the administrative team at each school.

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

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

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

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

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

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

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

## Authorized Staffing (All Funds) for the Adopted FY 2023-24 Budget

Program Number	FUND GENERAL FUND	FY23 Adopted and Board Approved Staffing Levels					FY23 Mid Year and Board Approved Staffing Levels				
		Teacher	Admin	Prof	ESP	Total	Teacher	Admin	Prof	ESP	Total
00100	Elementary	518.15	0.00	0.00	48.26	566.41	518.15	0.00	0.00	51.62	569.77
00200	Middle School	223.20	0.00	0.00	6.88	230.08	223.20	0.00	0.00	6.88	230.08
00300	High School	256.60	0.00	0.00	5.00	261.60	256.60	0.00	0.00	5.00	261.60
009AV	AVID Program	3.60	0.00	0.00	0.00	3.60	3.60	0.00	0.00	0.00	3.60
	<i>Total All Schools</i>	1,001.55	0.00	0.00	60.14	1,061.69	1,001.55	0.00	0.00	63.50	1,065.05
00400	BV Montessori Tuition Presch	1.10	0.00	0.00	1.76	2.86	1.10	0.00	0.00	1.88	2.98
00700	Gifted & Talented	40.60	0.00	0.00	0.00	40.60	40.60	0.00	0.00	0.00	40.60
00900	Differentiated Staffing	32.20	0.00	0.00	1.00	33.20	41.00	0.00	0.00	1.00	42.00
00901	Spark Online	28.00	0.00	0.00	0.81	28.81	28.00	0.00	0.00	0.88	28.88
009AC	Achieve Online School	14.50	0.00	0.00	1.00	15.50	14.50	0.00	0.00	1.00	15.50
009AL	Alternative Programs	35.50	0.00	0.00	0.00	35.50	35.50	0.00	0.00	0.00	35.50
009DS	Digital High School	5.50	0.00	0.00	0.00	5.50	5.50	0.00	0.00	0.00	5.50
009EC	Early College High School	12.00	0.00	0.00	0.00	12.00	12.00	0.00	0.00	0.00	12.00
009ES	ESL/Foreign Language Studies	34.50	0.00	0.00	29.00	63.50	35.00	0.00	0.00	29.00	64.00
009EX	Expelled Student Program	3.00	0.00	0.00	0.00	3.00	3.00	0.00	0.00	0.00	3.00
05110	Teaching and Learning Coaches	29.50	0.00	0.00	0.00	29.50	29.50	0.00	0.00	0.00	29.50
08910	Junior ROTC	7.00	0.00	0.00	0.00	7.00	7.00	0.00	0.00	0.00	7.00
17000	Special Education	124.20	0.00	0.00	232.30	356.50	124.20	0.00	0.00	253.56	377.76
17710	Speech Pathology	32.74	0.00	0.00	0.88	33.62	32.74	0.00	0.00	2.94	35.68
17910	Special Education - Early Childhood	10.00	0.00	0.00	28.35	38.35	10.00	0.00	0.00	30.33	40.33
17990	Special Education - Transition	5.00	0.00	3.00	0.00	8.00	5.00	0.00	3.00	0.00	8.00
	<i>Total General Education</i>	1,416.89	0.00	3.00	355.24	1,775.13	1,426.19	0.00	3.00	384.09	1,813.28
21110	Attendance Services	0.00	1.00	0.00	2.00	3.00	1.00	1.00	1.00	2.00	5.00
21130	Social Work Services	24.00	0.00	0.00	0.00	24.00	24.00	0.00	0.00	0.00	24.00
21140	Pupil Accounting	0.00	0.00	2.00	5.00	7.00	0.00	0.00	2.00	5.00	7.00
21150	Archives & Records	0.00	0.00	1.00	2.00	3.00	0.00	0.00	1.00	2.00	3.00
21180	Dropout Prevention Services	5.00	0.00	0.00	0.00	5.00	5.00	0.00	0.00	0.00	5.00
21190	Community Liaisons	0.00	0.00	0.00	10.88	10.88	0.00	0.00	0.00	11.00	11.00
21220	Counseling Services	112.20	1.00	3.00	1.00	117.20	112.20	1.00	3.00	1.00	117.20
21260	Pupil Scheduling Services	3.00	0.00	0.00	0.00	3.00	3.00	0.00	0.00	0.00	3.00
21340	Nursing Services	17.10	0.00	0.00	0.00	17.10	17.10	0.00	0.00	0.00	17.10
21390	Medicaid Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21400	Psychological Services	22.80	0.00	0.00	0.00	22.80	22.80	0.00	0.00	0.00	22.80
21500	Audiologists	2.00	0.00	0.00	0.00	2.00	2.00	0.00	0.00	0.00	2.00
21600	OT and PT Services	8.00	0.00	0.00	0.00	8.00	8.00	0.00	0.00	0.00	8.00
21700	Behavior Services	4.00	0.00	0.00	0.00	4.00	4.00	0.00	0.00	0.00	4.00
21910	Before and After School Program	0.00	0.00	0.00	6.16	6.16	0.00	0.00	0.00	8.46	8.46
	<i>Total Support Svcs - Students</i>	198.10	2.00	6.00	27.04	233.14	199.10	2.00	7.00	29.46	237.56
22110	Student Achievement & Accountability	0.00	5.00	0.00	2.00	7.00	0.00	5.00	0.00	2.00	7.00
22120	Curriculum Alignment	2.50	2.00	5.00	1.20	10.70	2.50	2.00	5.00	1.20	10.70
2212Y	Science Kit Refurbishment	0.00	0.00	0.00	3.00	3.00	0.00	0.00	0.00	3.00	3.00
22130	Inst. Staff Training Services	2.00	0.00	1.00	2.00	5.00	2.00	0.00	1.00	2.00	5.00
22140	Educational Data Support Svcs	0.00	1.00	6.00	2.00	9.00	0.00	1.00	6.00	2.00	9.00
22190	Empower	1.00	0.00	1.00	0.00	2.00	1.15	0.00	1.00	0.00	2.15
22210	Sprvsn of Learning Resources	0.00	0.00	4.00	4.00	8.00	0.00	0.00	4.00	4.00	8.00
22220	School Library Services	51.00	0.00	0.00	29.00	80.00	51.00	0.00	0.00	29.00	80.00
22240	Education Television Svcs	0.00	0.00	5.00	1.00	6.00	0.00	0.00	5.00	1.00	6.00
22310	Special Education Supervision	0.00	1.00	4.95	3.60	9.55	0.00	1.00	4.95	3.60	9.55
22320	Career / Tech Ed Supervision	0.00	0.00	3.50	2.00	5.50	0.00	0.00	3.50	2.00	5.50
22330	Adult Education Supervision	0.00	1.00	0.00	3.00	4.00	0.00	1.00	0.00	3.00	4.00
22340	Athletic Supervision	0.00	4.00	4.00	1.00	9.00	0.00	4.00	4.00	1.00	9.00
22350	ESL Supervision	0.00	0.00	1.00	0.50	1.50	0.00	0.00	1.00	0.50	1.50
22370	Gifted & Talented Supervision	0.00	0.00	1.00	0.50	1.50	0.00	0.00	1.00	0.50	1.50
22380	Spec Ed Early Childhood Sprvsn	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00	1.00	1.00
22410	International Baccalaureate	4.00	0.00	0.00	0.00	4.00	4.00	0.00	0.00	0.00	4.00
22910	Equity & Inclusion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Total Support Svcs - Inst. Staff</i>	60.50	14.00	36.45	55.80	166.75	60.65	14.00	36.45	55.80	166.90
23120	Board Secretary/Clerk	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00	1.00	1.00
23180	Staff Relations	2.00	0.00	0.00	0.00	2.00	2.00	0.00	0.00	0.00	2.00
23181	Staff Relations ESP Council	0.00	0.00	0.00	2.00	2.00	0.00	0.00	0.00	2.00	2.00
23210	Office of the Superintendent	0.00	1.00	0.00	1.00	2.00	0.00	2.00	0.00	1.00	3.00
23220	Community Relations Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23240	Special Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23910	Charter School Administration	0.00	0.00	2.00	0.00	2.00	0.00	0.00	2.00	0.00	2.00
	<i>Total General Administration</i>	2.00	1.00	2.00	4.00	9.00	2.00	2.00	2.00	4.00	10.00

FY24 Requested Changes					FY24 Adopted Staffing Levels					PROGRAM
Teacher	Admin	Prof	ESP	Total	Teacher	Admin	Prof	ESP	Total	
25.65	0.00	0.00	11.00	36.65	543.80	0.00	0.00	62.62	606.42	00100
2.90	0.00	0.00	1.00	3.90	226.10	0.00	0.00	7.88	233.98	00200
0.00	0.00	0.00	0.00	0.00	256.60	0.00	0.00	5.00	261.60	00300
0.00	0.00	0.00	0.00	0.00	3.60	0.00	0.00	0.00	3.60	009AV
28.55	0.00	0.00	12.00	40.55	1,030.10	0.00	0.00	75.50	1,105.60	Total All Schools
0.00	0.00	0.00	0.00	0.00	1.10	0.00	0.00	1.88	2.98	00400
0.10	0.00	0.00	0.00	0.10	40.70	0.00	0.00	0.00	40.70	00700
(1.00)	0.00	0.00	0.00	(1.00)	40.00	0.00	0.00	1.00	41.00	00900
(5.00)	0.00	0.00	0.00	(5.00)	23.00	0.00	0.00	0.88	23.88	00901
0.00	0.00	0.00	0.00	0.00	14.50	0.00	0.00	1.00	15.50	009AC
(2.00)	0.00	0.00	0.00	(2.00)	33.50	0.00	0.00	0.00	33.50	009AL
0.00	0.00	0.00	0.00	0.00	5.50	0.00	0.00	0.00	5.50	009DS
0.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	0.00	12.00	009EC
16.50	0.00	0.00	0.00	16.50	51.50	0.00	0.00	29.00	80.50	009ES
(2.00)	0.00	0.00	0.00	(2.00)	1.00	0.00	0.00	0.00	1.00	009EX
1.50	0.00	0.00	0.00	1.50	31.00	0.00	0.00	0.00	31.00	05110
0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	7.00	08910
3.01	0.00	0.00	1.39	4.40	127.21	0.00	0.00	254.95	382.16	17000
0.48	0.00	0.00	1.37	1.85	33.22	0.00	0.00	4.31	37.53	17710
0.00	0.00	0.00	0.47	0.47	10.00	0.00	0.00	30.80	40.80	17910
0.00	0.00	0.00	0.00	0.00	5.00	0.00	3.00	0.00	8.00	17990
40.14	0.00	0.00	15.23	55.37	1,466.33	0.00	3.00	399.32	1,868.65	Total General Education
0.00	0.00	(1.00)	0.00	(1.00)	1.00	1.00	0.00	2.00	4.00	21110
0.00	0.00	0.00	0.00	0.00	24.00	0.00	0.00	0.00	24.00	21130
0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	5.00	7.00	21140
0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.00	3.00	21150
(3.50)	0.00	0.00	0.00	(3.50)	1.50	0.00	0.00	0.00	1.50	21180
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.00	11.00	21190
2.80	0.00	0.00	0.00	2.80	115.00	1.00	3.00	1.00	120.00	21220
0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	0.00	3.00	21260
0.00	0.00	0.00	0.00	0.00	17.10	0.00	0.00	0.00	17.10	21340
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21390
(0.50)	0.00	0.00	0.00	(0.50)	22.30	0.00	0.00	0.00	22.30	21400
0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00	2.00	21500
0.00	0.00	0.00	0.00	0.00	8.00	0.00	0.00	0.00	8.00	21600
0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	0.00	4.00	21700
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.46	8.46	21910
(1.20)	0.00	(1.00)	0.00	(2.20)	197.90	2.00	6.00	29.46	235.36	Total Support Svcs - Students
0.00	0.00	0.00	0.00	0.00	0.00	5.00	0.00	2.00	7.00	22110
4.50	0.00	2.00	(0.20)	6.30	7.00	2.00	7.00	1.00	17.00	22120
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00	2212Y
(1.00)	0.00	0.00	0.00	(1.00)	1.00	0.00	1.00	2.00	4.00	22130
0.00	0.00	0.00	0.00	0.00	0.00	1.00	6.00	2.00	9.00	22140
1.00	0.00	0.00	0.00	1.00	2.15	0.00	1.00	0.00	3.15	22190
0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	4.00	8.00	22210
0.00	0.00	0.00	(3.00)	(3.00)	51.00	0.00	0.00	26.00	77.00	22220
0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	1.00	6.00	22240
0.00	0.00	0.00	0.00	0.00	0.00	1.00	4.95	3.60	9.55	22310
0.00	0.00	1.00	0.00	1.00	0.00	0.00	4.50	2.00	6.50	22320
0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	3.00	4.00	22330
0.00	0.00	0.00	0.00	0.00	0.00	4.00	4.00	1.00	9.00	22340
0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.50	1.50	22350
0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.50	1.50	22370
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	22380
0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	0.00	4.00	22410
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22910
4.50	0.00	3.00	(3.20)	4.30	65.15	14.00	39.45	52.60	171.20	Total Support Svcs - Instr. Staff
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	23120
(1.75)	0.00	0.00	0.00	(1.75)	0.25	0.00	0.00	0.00	0.25	23180
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00	23181
0.00	0.00	1.00	(1.00)	0.00	0.00	2.00	1.00	0.00	3.00	23210
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23220
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23240
0.00	0.00	(1.00)	0.00	(1.00)	0.00	0.00	1.00	0.00	1.00	23910
(1.75)	0.00	0.00	(1.00)	(2.75)	0.25	2.00	2.00	3.00	7.25	Total General Administration

## Authorized Staffing (All Funds) for the Adopted FY 2023-24 Budget

Program Number	FUND GENERAL FUND	FY23 Adopted and Board Approved Staffing Levels					FY23 Mid Year and Board Approved Staffing Levels				
		Teacher	Admin	Prof	ESP	Total	Teacher	Admin	Prof	ESP	Total
24110	Office of the Principal	0.00	83.50	1.00	185.94	270.44	0.00	87.00	1.00	185.94	273.94
24130	Business Mgmt High Schools	0.00	2.00	0.00	5.00	7.00	0.00	2.00	0.00	5.00	7.00
	<i>Total School Administration</i>	0.00	85.50	1.00	190.94	277.44	0.00	89.00	1.00	190.94	280.94
25010	Business Services	0.00	1.00	0.00	1.00	2.00	0.00	1.00	0.00	1.00	2.00
25100	Financial Services	0.00	1.00	7.50	10.00	18.50	0.00	1.00	8.50	10.00	19.50
25200	Procurement	0.00	1.00	5.00	1.00	7.00	0.00	1.00	5.00	1.00	7.00
25300	Warehouse	0.00	0.00	0.00	5.00	5.00	0.00	0.00	0.00	5.00	5.00
	<i>Total Business Services</i>	0.00	3.00	12.50	17.00	32.50	0.00	3.00	13.50	17.00	33.50
26100	M & O - Supervision	0.00	2.00	1.50	5.50	9.00	0.00	2.00	1.50	5.50	9.00
26210	M & O - Operations	0.00	0.00	0.00	209.50	209.50	0.00	0.00	0.00	209.50	209.50
26230	M & O - Maintenance	0.00	0.00	0.00	50.00	50.00	0.00	0.00	0.00	50.00	50.00
26250	M & O - Utilities (RCM)	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00	1.00	1.00
26300	Grounds Maintenance	0.00	0.00	0.00	21.00	21.00	0.00	0.00	0.00	21.00	21.00
26500	Non-student Vehicle Maint	0.00	0.00	0.10	1.00	1.10	0.00	0.00	0.10	1.00	1.10
26600	Security Services	0.00	0.00	4.00	59.00	63.00	0.00	0.00	4.00	59.00	63.00
27100	Transportation Supervision	0.00	1.00	1.00	9.00	11.00	0.00	1.00	1.00	9.00	11.00
27200	Vehicle Operation Services	0.00	0.00	0.00	98.90	98.90	0.00	0.00	0.00	98.90	98.90
27400	Vehicle Services	0.00	0.00	0.90	6.00	6.90	0.00	0.00	0.90	6.00	6.90
27500	Small Engine Maintenance	0.00	0.00	0.00	2.00	2.00	0.00	0.00	0.00	2.00	2.00
	<i>Total Operations and Maintenance</i>	0.00	3.00	7.50	462.90	473.40	0.00	3.00	7.50	462.90	473.40
28010	Support Services - Central	0.00	2.00	1.00	2.00	5.00	0.00	2.00	1.00	2.00	5.00
28130	Grant Administration	0.00	0.00	2.00	3.00	5.00	0.00	0.00	2.00	3.00	5.00
28230	Public Communication Svcs	0.00	1.00	2.00	2.00	5.00	0.00	1.00	2.00	2.00	5.00
28300	Human Resource Services	0.00	2.00	5.00	13.00	20.00	0.00	5.00	3.00	13.00	21.00
28341	Non-Inst Staff Training	0.00	0.00	0.00	3.00	3.00	0.00	0.00	0.00	3.00	3.00
28380	Equal Op Prog & Ombudsman	0.00	0.00	1.00	1.00	2.00	0.00	0.00	1.00	1.00	2.00
28400	Applications and Development	0.00	1.00	11.00	2.00	14.00	0.00	1.00	11.00	2.00	14.00
28420	Applications Development and Support	0.00	0.00	13.00	2.00	15.00	0.00	0.00	13.00	2.00	15.00
28440	Network Operation Services	0.00	1.00	7.00	0.00	8.00	0.00	1.00	7.00	0.00	8.00
28450	Telecommunications	0.00	0.00	2.00	0.00	2.00	0.00	0.00	2.00	0.00	2.00
	<i>Total Support Svcs - Central</i>	0.00	7.00	44.00	28.00	79.00	0.00	10.00	42.00	28.00	80.00
29100	Volunteer Services	0.00	0.00	2.00	1.50	3.50	0.00	0.00	2.00	1.50	3.50
	<i>Total Other Support Svcs</i>	0.00	0.00	2.00	1.50	3.50	0.00	0.00	2.00	1.50	3.50
33100	Tesla Infant / Toddler	0.00	0.00	0.00	7.16	7.16	0.00	0.00	0.00	7.16	7.16
33500	Facility Rental	0.00	0.00	2.00	0.00	2.00	0.00	0.00	2.00	0.00	2.00
34100	Adult Basic Education	1.78	0.00	0.00	0.00	1.78	1.78	0.00	0.00	0.00	1.78
	<i>Total Non-Instructional Svcs</i>	1.78	0.00	2.00	7.16	10.94	1.78	0.00	2.00	7.16	10.94
<b>GENERAL FUND TOTAL</b>		<b>1,679.27</b>	<b>115.50</b>	<b>116.45</b>	<b>1,149.58</b>	<b>3,060.80</b>	<b>1,689.72</b>	<b>123.00</b>	<b>116.45</b>	<b>1,180.85</b>	<b>3,110.02</b>
Fund 18	Risk Related Activities Fund	0.00	0.30	4.00	1.00	5.30	0.00	0.30	4.00	1.00	5.30
00400	Colorado Preschool	24.00	0.00	0.00	28.35	52.35	32.00	0.00	0.00	28.35	60.35
22380	Preschool Supervision	4.00	0.00	1.00	1.81	6.81	6.00	0.00	1.00	1.81	8.81
	<i>Total Colorado Preschool Fund</i>	28.00	0.00	1.00	30.16	59.16	38.00	0.00	1.00	30.16	69.16
<b>GENERAL FD WITH RISK &amp; PRESCHOOL</b>		<b>1,707.27</b>	<b>115.80</b>	<b>121.45</b>	<b>1,180.74</b>	<b>3,125.26</b>	<b>1,727.72</b>	<b>123.30</b>	<b>121.45</b>	<b>1,212.01</b>	<b>3,184.48</b>
SPECIAL REVENUE FUNDS											
Fund 21	Food Service Fund	a	0.00	1.00	2.80	214.44	0.00	1.00	3.00	214.44	218.44
Fund 22	Desig. Purpose Grants Fund		281.65	18.50	31.55	127.03	278.15	18.50	31.05	136.74	464.44
<b>SPECIAL REVENUE FUNDS TOTAL</b>			<b>281.65</b>	<b>19.50</b>	<b>34.35</b>	<b>341.47</b>	<b>278.15</b>	<b>19.50</b>	<b>34.05</b>	<b>351.18</b>	<b>682.88</b>
CAPITAL PROJECTS FUNDS											
Fund 41	Building Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 43	Capital Reserve Fund		0.00	1.00	10.00	3.50	0.00	1.00	10.00	3.50	14.50
<b>CAPITAL PROJECTS FUNDS TOTAL</b>			<b>0.00</b>	<b>1.00</b>	<b>10.00</b>	<b>3.50</b>	<b>0.00</b>	<b>1.00</b>	<b>10.00</b>	<b>3.50</b>	<b>14.50</b>
INTERNAL SERVICES FUNDS											
Fund 64	Employee Benefits/Insurance			0.70	1.00	2.00	0.00	0.70	2.00	1.00	3.70
Fund 68	Production Printing Fund				2.00	18.00	0.00	0.00	2.00	18.00	20.00
<b>INTERNAL SERVICES FUNDS TOTAL</b>			<b>0.00</b>	<b>0.70</b>	<b>3.00</b>	<b>20.00</b>	<b>0.00</b>	<b>0.70</b>	<b>4.00</b>	<b>19.00</b>	<b>23.70</b>
<b>ALL FUNDS TOTAL</b>			<b>1,988.92</b>	<b>137.00</b>	<b>168.80</b>	<b>1,545.71</b>	<b>2,005.87</b>	<b>144.50</b>	<b>169.50</b>	<b>1,585.69</b>	<b>3,905.56</b>

FY24 Requested Changes					FY24 Adopted Staffing Levels					PROGRAM
Teacher	Admin	Prof	ESP	Total	Teacher	Admin	Prof	ESP	Total	
0.00	9.00	0.00	3.51	12.51	0.00	96.00	1.00	189.45	286.45	24110
0.00	0.00	0.00	(1.00)	(1.00)	0.00	2.00	0.00	4.00	6.00	24130
0.00	9.00	0.00	2.51	11.51	0.00	98.00	1.00	193.45	292.45	Total School Administration
0.00	1.00	0.00	0.00	1.00	0.00	2.00	0.00	1.00	3.00	25010
0.00	0.00	0.00	0.00	0.00	0.00	1.00	8.50	10.00	19.50	25100
0.00	0.00	0.00	0.00	0.00	0.00	1.00	5.00	1.00	7.00	25200
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	5.00	25300
0.00	1.00	0.00	0.00	1.00	0.00	4.00	13.50	17.00	34.50	Total Business Services
0.00	0.00	1.00	(1.00)	0.00	0.00	2.00	2.50	4.50	9.00	26100
0.00	0.00	0.00	(24.50)	(24.50)	0.00	0.00	0.00	185.00	185.00	26210
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	50.00	26230
0.00	0.00	0.70	(1.00)	(0.30)	0.00	0.00	0.70	0.00	0.70	26250
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.00	21.00	26300
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	1.00	1.10	26500
0.00	0.00	0.00	(1.00)	(1.00)	0.00	0.00	4.00	58.00	62.00	26600
0.00	0.00	0.00	(3.00)	(3.00)	0.00	1.00	1.00	6.00	8.00	27100
0.00	0.00	0.00	(21.40)	(21.40)	0.00	0.00	0.00	77.50	77.50	27200
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.90	6.00	6.90	27400
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00	27500
0.00	0.00	1.70	(51.90)	(50.20)	0.00	3.00	9.20	411.00	423.20	Total Operations and Maintenance
0.00	0.00	(1.00)	0.00	(1.00)	0.00	2.00	0.00	2.00	4.00	28010
0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	3.00	5.00	28130
0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.00	2.00	5.00	28230
0.00	0.00	0.00	0.00	0.00	0.00	5.00	3.00	13.00	21.00	28300
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00	28341
0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	2.00	28380
0.00	0.00	2.00	0.00	2.00	0.00	1.00	13.00	2.00	16.00	28400
0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.00	2.00	15.00	28420
0.00	0.00	0.00	0.00	0.00	0.00	1.00	7.00	0.00	8.00	28440
0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	2.00	28450
0.00	0.00	1.00	0.00	1.00	0.00	10.00	43.00	28.00	81.00	Total Support Svcs - Central
0.00	0.00	(1.00)	1.00	0.00	0.00	0.00	1.00	2.50	3.50	29100
0.00	0.00	(1.00)	1.00	0.00	0.00	0.00	1.00	2.50	3.50	Total Other Support Svcs
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.16	7.16	33100
0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	2.00	33500
0.00	0.00	0.00	0.00	0.00	1.78	0.00	0.00	0.00	1.78	34100
0.00	0.00	0.00	0.00	0.00	1.78	0.00	2.00	7.16	10.94	Total Non-Instructional Svcs
41.69	10.00	3.70	(37.36)	18.03	1,731.41	133.00	120.15	1,143.49	3,128.05	GENERAL FUND TOTAL
0.00	0.00	0.00	0.00	0.00	0.00	0.30	4.00	1.00	5.30	Risk Related Activities Fund
(2.00)	0.00	0.00	11.25	9.25	30.00	0.00	0.00	39.60	69.60	00400
3.60	0.00	0.00	2.88	6.48	9.60	0.00	1.00	4.69	15.29	22380
1.60	0.00	0.00	14.13	15.73	39.60	0.00	1.00	44.29	84.89	Total Colorado Preschool Fund
43.29	10.00	3.70	(23.23)	33.76	1,771.01	133.30	125.15	1,188.78	3,218.24	GENERAL FUND RISK/PRESCHOOL
										SPECIAL REVENUE FUNDS
0.00	0.00	0.00	(10.01)	(10.01)	0.00	1.00	3.00	204.43	208.43	Food Service Fund
(41.87)	(8.50)	(14.00)	7.50	(56.87)	236.28	10.00	17.05	144.24	407.57	Desig. Purpose Grants Fund
(41.87)	(8.50)	(14.00)	(2.51)	(66.88)	236.28	11.00	20.05	348.67	616.00	SPECIAL REV FUNDS TOTAL
										CAPITAL PROJECTS FUNDS
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Building Fund
0.00	0.00	0.30	0.00	0.30	0.00	1.00	10.30	3.50	14.80	Capital Reserve Fund
0.00	0.00	0.30	0.00	0.30	0.00	1.00	10.30	3.50	14.80	CAPITAL PROJECTS FUNDS TOTAL
										INTERNAL SERVICES FUND
0.00	0.00	0.00	0.00	0.00	0.00	0.70	2.00	1.00	3.70	Employee Benefits/Insurance Fund
0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	18.00	20.00	Production Printing Fund
0.00	0.00	0.00	0.00	0.00	0.00	0.70	4.00	19.00	23.70	INTERNAL SVCS FUND TOTAL
1.42	1.50	(10.00)	(25.74)	(32.82)	2,007.29	146.00	159.50	1,559.95	3,872.74	ALL FUNDS TOTAL

**STAFF CHANGES FOR ALL FUNDS FOR FY 2023-2024 ADOPTED BUDGET**

	<b>Position</b>	<b>Funding Source</b>	<b>Employee Group</b>	<b>FTE</b>
<b>General Fund (Fund 10)</b>				
<u>Program 00100-00300 Instruction</u>				
	Adjustment per allocation letters - elementary schools	General Fund	Teachers	25.65
	Adjustment per allocation letters- elementary schools & off cycle	General Fund	ESP	11.00
	Adjustments per allocation letters - middle schools	General Fund	Teachers	2.90
	Adjustments per allocation letters - middle schools	General Fund	ESP	1.00
<u>Program 00700 Gifted &amp; Talented</u>				
	Adjustment per allocation letters	General Fund	Teachers	0.10
<u>Program 00900 General Education - Differentiated Staffing</u>				
	Reduction per Chief Bailey Chiefs Report	General Fund	Teachers	(1.00)
<u>Program 00901 Spark Online</u>				
	Adjustment per allocation letters	General Fund	Teachers	(5.00)
<u>Program 009AL Alternative Programs</u>				
	Adjustment per allocation letters	General Fund	Teachers	(2.00)
<u>Program 009ES ESL/Foreign Language Studies</u>				
	Adjustment per allocation letters	General Fund	Teachers	16.50
<u>Program 009EX Expelled Students</u>				
	Adjustment per allocation letters	General Fund	Teachers	(2.00)
<u>Program 05110 Teacher Learning Coaches</u>				
	Adjustment per allocation letters	General Fund	Teachers	1.50
<u>Program 17000 Special Education Teachers</u>				
	Adjustment per special education allocations	General Fund	Teachers	3.01
	Adjustment per special education allocations	General Fund	ESP	1.39
<u>Program 17710 Special Education - Speech Pathology</u>				
	Adjustment per special education allocations	General Fund	Teachers	0.48
	Adjustment per special education allocations	General Fund	ESP	1.37
<u>Program 17910 Special Education - Early Childhood</u>				
	Adjustment per special education allocations	General Fund	ESP	0.47
<u>Program 21110 Attendance Services</u>				
	Reduction per Chief Acevedo Chiefs Report	General Fund	Prof	(1.00)
<u>Program 21180 Dropout Prevention Services</u>				
	Adjustment per allocation letters & Reduction per Chief Acevedo Chiefs Report	General Fund	Teachers	(3.50)
<u>Program 21220 Counseling Services</u>				
	Adjustment per allocation letters & Reduction per Chief Acevedo Chiefs Report	General Fund	Teachers	2.80
<u>Program 21400 Psychological Services</u>				
	Reduction per Chief Acevedo Chiefs Report	General Fund	Teachers	(0.50)
<u>Program 22120 Curriculum Alignment</u>				
	Per Chief Acevedo Chiefs Report	General Fund	Prof	2.00
	Per Chief Acevedo Chiefs Report	General Fund	Teachers	4.50
	Per Chief Acevedo Chiefs Report	General Fund	ESP	(0.20)
<u>Program 22130 Instr. Staff Training Services</u>				
	Reduction per Chief Acevedo Chiefs Report	General Fund	Teachers	(1.00)
<u>Program 22190 Empower</u>				
	Correction: TOSA added from Empower Contingency	General Fund	Teachers	1.00
<u>Program 22220 School Library Services</u>				
	Reduction per Chief McCarron Chiefs Report	General Fund	ESP	(3.00)
<u>Program 22320 CTE Supervision</u>				
	Per Area Supts Chiefs Report	General Fund	Prof	1.00
<u>Program 23180 Staff Relations</u>				
	Per Chief Bailey Chiefs Report	General Fund	Teachers	(1.75)
<u>Program 23210 Office of the Superintendent</u>				
	Superintendent Restructure	General Fund	Prof	1.00
	Superintendent Restructure	General Fund	ESP	(1.00)
<u>Program 23910 Charter School Administration</u>				
	Reduction per Chief Odom Chiefs Report	General Fund	Prof	(1.00)
<u>Program 24110 Building Administration</u>				
	Adjustment per allocation letters	General Fund	Admin	9.00



**STAFF CHANGES FOR ALL FUNDS FOR FY 2023-2024 ADOPTED BUDGET**

	<b>Position</b>	<b>Funding Source</b>	<b>Employee Group</b>	<b>FTE</b>
	Adjustment per allocation letters	General Fund	ESP	3.51
<u>Program 24130 Business Mgmt HS</u>				
	Adjustment per allocation letters	General Fund	ESP	(1.00)
<u>Program 25010 Business Services</u>				
	Off Cycle FTE Addition per PBDA	General Fund	Admin	1.00
<u>Program 26100 M&amp;O Supervision</u>				
	Per Chief Odom Chiefs Report	General Fund	Prof	1.00
	Per Chief Odom Chiefs Report	General Fund	ESP	(1.00)
<u>Program 26210 M&amp;O Operations</u>				
	Per Chief Odom Chiefs Report	General Fund	ESP	(24.50)
<u>Program 26250 M&amp;O Utilities</u>				
	Per Chief Odom Chiefs Report	General Fund	Prof	0.70
	Per Chief Odom Chiefs Report	General Fund	ESP	(1.00)
<u>Program 26600 Security Services</u>				
	Reduction per Chief McCarrons Chiefs Report	General Fund	ESP	(1.00)
<u>Program 27100 Transportation Supervision</u>				
	Per Chief Odom Chiefs Report	General Fund	ESP	(3.00)
<u>Program 27200 Vehicle Ops Services</u>				
	Per Chief Odom Chiefs Report	General Fund	ESP	(21.40)
<u>Program 28010 Support Services - Central</u>				
	McCarron Restructure	General Fund	Prof	(1.00)
<u>Program 28400 Application Development and Support</u>				
	McCarron Restructure	General Fund	Prof	2.00
<u>Program 29100 Volunteer Services</u>				
	Per Chief Ashby Chiefs Report	General Fund	Prof	(1.00)
	Per Chief Ashby Chiefs Report	General Fund	ESP	1.00
	Subtotal Net Staffing Changes General Fund			<u>18.03</u>
	Teachers			41.69
	Admin			10.00
	Prof			3.70
	ESP			(37.36)
<b>Colorado Preschool Fund (Fund 19)</b>		Colo Presch	Teachers	1.60
			ESP	<u>14.13</u>
	Subtotal Staffing Changes Colorado Preschool Fund			15.73
<b>Food Services Fund (Fund 21)</b>	Restructure	Food Svcs	ESP	(10.01)
	Subtotal Net Staffing Changes Food Services Fund			<u>(10.01)</u>
<b>Designated Purpose Grants Fund (Fund 22)</b>	FTE adjustments provided by Grants Office	DPGF	Teachers	(41.87)
	FTE adjustments provided by Grants Office	DPGF	Admin	(8.50)
	FTE adjustments provided by Grants Office	DPGF	Prof	(14.00)
	FTE adjustments provided by Grants Office	DPGF	ESP	7.50
	Subtotal Net Staffing Changes Designated Purpose Grants Fund			<u>(56.87)</u>
<b>Capital Reserve Fund (Fund 43)</b>	Restructure	Cap Reserve	Prof	0.30
	Subtotal Net Staffing Changes Capital Reserve Fund			<u>0.30</u>
	Total Staffing Change			<u><u>(32.82)</u></u>

**Instructional Teacher Staffing Based on Student Projections  
FY 23/24  
Elementary 25:1; Middle School at 30; High School at 33.5**

Elementary School	Employee FTE	
Adams	18.60	
Audubon	16.98	
Bristol	17.25	
BV Montessori	19.00	
Carver	15.15	
Chipeta	25.40	
Columbia	18.85	
Edison	16.10	
Freedom	19.74	
Fremont	24.10	
Grant	22.30	
Henry	18.80	
Howbert	14.73	
Jackson	20.30	
Keller	20.35	
King	17.23	
Madison	20.30	
Martinez	21.93	
McAuliffe	27.40	
Midland	11.10	
Monroe	22.60	
Penrose	18.60	
Queen Palmer	12.94	
Rogers	21.10	
Rudy	20.73	
Scott	25.83	
Steele	17.23	
Stratton	19.85	
Taylor	10.05	
Trailblazer	13.23	
Twain	18.60	
West Elem	12.35	
Wilson	24.35	
<b>Total Elementary Schools</b>	<b>623.07</b>	
<b>Middle School</b>		
Galileo	20.60	
Holmes	26.34	
Jenkins	39.34	
Mann	22.20	
North	33.00	
Russell	29.50	
Sabin	37.00	
Swigert	26.30	
West	14.35	
<b>Total Middle Schools</b>	<b>248.63</b>	
<b>High School</b>		
Coronado	63.30	
Doherty	83.90	Less ROTC
Mitchell	52.70	Less ROTC
Palmer	70.10	
June adjustment		
Subtotal High Schools	270.00	*Total includes 2.4 Avid Teachers 009AV
Grand Total	1,141.70	
ROTC staff	7.00	
Grand Total	1,148.70	
<b>Alternative Schools</b>		
RJWAC	2.00	
Achieve On-line	14.50	
SPARK	25.20	
Bijou	6.00	
Career Pathways	7.00	
Digital	5.50	
Odyssey ECCO	13.00	
Tesla	17.50	*Total includes 1.0 Avid Teachers 009AV
Alternative Sch Total	90.70	

**Instructional Teacher Staffing Based on Student Projections  
FY 23/24**

Program Breakdown:	Employee FTE	
high schools	277.00	
elem band/orchestra	10.80	
elem art/pe/music	92.60	
middle sch art/pe/music	44.20	
	<u>424.60</u>	
00100: general elementary ed	518.57	
00400: general preschool ed	1.10	*Included in BV Total
02000: art	30.20	
08300: physical education	33.00	
12000: music	40.20	
	623.07	
00200: general middle school ed	204.43	
02000: art	9.00	
08300: physical education	14.50	
12000: music	20.70	
	<u>248.63</u>	
00300: general high school ed	28.20	
009AV: avid	3.60	
02000: art	10.00	
03000: business	5.60	
05000: english language arts	40.50	
06000: foreign language	18.40	
08300: physical education	19.60	
09000: family and consumer ed	4.00	
10000: industrial arts tech	4.00	
11000: math	44.40	
12000: music	9.60	
13000: natural science	40.60	
15000: social sciences	42.50	
	<u>271.00</u>	
00100: general elementary ed	518.57	
00200: general middle school ed	204.43	
00300: general high school ed	28.20	
009AV: avid	3.60	*1 AVID Teacher belongs to Alt Schools
02000: art	49.20	
03000: business	5.60	
05000: english language arts	40.50	
06000: foreign language	18.40	
08300: physical education	67.10	
09000: family and consumer ed	4.00	
10000: industrial arts tech	4.00	
11000: math	44.40	
12000: music	70.50	
13000: natural science	40.60	
15000: social sciences	42.50	
	<u>1,141.60</u>	
00400 BV Montessori	1.10	
08910 JROTC	7.00	
	<u>1,149.70</u>	
00901: spark online	23.00	
009AC: achieve online	14.50	
009AL: alternative ed	32.00	
009DS: digital school	5.50	
009EC: early college	12.00	
Other Alternative Instructional	2.70	
	<u>89.70</u>	
Total	<u>1,239.40</u>	

\* This total does not reflect every Instructional FTE that supports schools

**Instructional Teacher Staffing Allocations (Excluding SPED)  
FY23/24 Allocation Letters / Budgeted Staffing**

Sch ID	School Name	Proj Total K-12	Proj Ct Kdgrtn	Proj Ct 1-12	00100 Kdgrtn	00100 - 15000	00100 - 15000	Other Specials		Art 02000	PE 08300	Music 12000	Band / Orch 12000	June Mods	Total	Notes:
101	Adams	310.00	44.00	266.00	3.00	12.20				1.00	1.00	1.00	0.40		18.60	
102	Audubon	257.00	42.00	215.00	2.00	11.53				1.00	1.00	1.00	0.45		16.98	
104	Bristol	297.00	48.00	249.00	2.00	11.75	0.80			0.50	1.00	1.00	0.20		17.25	Other Specials - Suzuki music teacher
105	B V Montessori	252.00	37.00	215.00	2.00	10.50	3.50			1.00	1.00	0.60	0.40		19.00	2.0 Montessori; Other Specials Interventionist .50, Montessori Pre K .50, TOSA .50
106	Carver	232.00	38.00	194.00	2.00	10.20				1.00	1.00	0.50	0.45		15.15	
109	Chipeta	440.00	67.00	373.00	4.00	18.00				1.00	1.00	1.00	0.40		25.40	
107	Columbia	290.00	51.00	239.00	2.00	11.45	2.00			1.00	1.00	1.00	0.40		18.85	Other Specials 1.0 Interventionist, Theatre 0.5, Dance 0.5
108	Edison	251.00	38.00	213.00	2.00	11.20				1.00	1.00	0.50	0.40		16.10	
143	Freedom	356.00	60.00	296.00	3.00	13.34				1.00	1.00	1.00	0.40		19.74	
110	Fremont	375.00	48.00	327.00	3.00	17.70				1.00	1.00	1.00	0.40		24.10	
111	Grant	403.00	69.00	334.00	3.00	15.90				1.00	1.00	1.00	0.40		22.30	
112	Henry	319.00	51.00	268.00	2.00	13.40				1.00	1.00	1.00	0.40		18.80	
113	Howbert	250.00	36.00	214.00	2.00	9.83				0.50	1.00	1.00	0.40		14.73	
116	Jackson	332.00	51.00	281.00	3.00	13.90	0.50			0.50	1.00	1.00	0.40		20.30	Other Specials Drama/Theatre
118	Keller	349.00	61.00	288.00	3.00	13.90				1.00	1.00	1.00	0.45		20.35	
119	King	309.00	50.00	259.00	2.00	11.83	0.40			1.00	1.00	1.00	0.00		17.23	Other Specials Theatre/Dance (VAPA)
123	Madison	329.00	68.00	261.00	3.00	13.90				1.00	1.00	1.00	0.40		20.30	
122	Martinez	396.00	61.00	335.00	3.00	14.93	1.00			1.00	1.00	1.00	0.00		21.93	Other Specials - Theatre 0.5, Dance 0.5
142	McAuliffe	492.00	100.00	392.00	4.00	19.00	1.00			1.00	1.00	1.00	0.40		27.40	Other Specials - 1.0 math teacher
124	Midland	143.00	16.00	127.00	1.00	7.70				0.50	1.00	0.50	0.40		11.10	
125	Monroe	350.00	59.00	291.00	2.00	17.20	0.40			1.00	1.00	1.00			22.60	Other Specials Theatre (VAPA)
127	Penrose	323.00	49.00	274.00	3.00	12.20				1.00	1.00	1.00	0.40		18.60	
126	Q Palmer	220.00	31.00	189.00	1.00	9.04				1.00	1.00	0.50	0.40		12.94	
129	Rogers	296.00	46.00	250.00	2.00	15.70	0.40			1.00	1.00	1.00	0.00		21.10	Other Specials Theatre/Dance (VAPA)
131	Rudy	383.00	73.00	310.00	3.00	13.83	0.50			1.00	1.00	1.00	0.40		20.73	Other Specials Theatre (VAPA)
140	Scott	469.00	64.00	405.00	4.00	17.33	1.50			1.00	1.00	1.00			25.83	Other Specials - 1.0 science teacher, 0.5 Dance (VAPA)
132	Steele	275.00	44.00	231.00	2.00	12.33				0.70	1.00	0.80	0.40		17.23	
133	Stratton	291.00	29.00	262.00	2.00	14.45	0.40			1.00	1.00	1.00			19.85	Other Specials Theatre/Dance (VAPA)
134	Taylor	155.00	21.00	134.00	1.00	5.95	0.70			0.50	1.00	0.50	0.40		10.05	Other Specials - 0.6 Dance (VAPA), 0.1
139	Trailblazer	206.00	38.00	168.00	1.00	9.33				1.00	1.00	0.50	0.40		13.23	
135	Twain	326.00	59.00	267.00	2.00	13.20				1.00	1.00	1.00	0.40		18.60	
148	West K-5	184.00	27.00	157.00	1.00	6.95	1.00			1.00	1.00	1.00	0.40		12.35	Eagles Classroom
138	Wilson	384.00	65.00	319.00	2.00	18.90				1.00	1.00	1.00	0.45		24.35	
	Subtotal	10,244.00	1,641.00	8,603.00	77.00	428.57	14.10	0.00		30.20	33.00	29.40	10.80	0.00	623.07	

**Instructional Teacher Staffing Allocations (Excluding SPED)  
FY23/24 Allocation Letters / Budgeted Staffing**

Other Specials										
Sch ID	School Name	Proj Total K-12	Proj Ct Kdg	Proj Ct 1-12		00200 - 15000	00200 - 15000	00200 - 15000	June Mods	Total
250	Galileo	409.00		409.00		20.60				20.60
242	Holmes	522.00		522.00		26.34				26.34
249	Jenkins	817.00		817.00		39.34				39.34
244	Mann	420.00		420.00		22.20				22.20
245	North	626.00		626.00		33.00				33.00
246	Russell	523.00		523.00		29.50				29.50
247	Sabin	612.00		612.00		37.00				37.00
251	Swigert	517.00		517.00		26.30				26.30
248	West	258.00		258.00		14.35				14.35
	Subtotal	4,704.00	0.00	4,704.00	0.00	248.63	0.00	0.00	0.00	248.63

Classroom Other Specials Deans Art PE Music Band / Orch JROTC AVID																
Sch ID	School Name	Proj Total K-12	Proj Ct Kdgrtn	Proj Ct 1-12	00100 Kdgrtn	00300-15000	00300-15000	00300-15000	02000	08300	12000	12000	08910	009AV	June Mods	Total
350	Coronado	1,189.00		1,189.00		55.00	5.90	1.00						1.40		63.30
351	Doherty	1,770.00		1,770.00		75.70	6.20	1.00					3.00	1.00		86.90
352	Mitchell	886.00		886.00		43.10	8.60	1.00					4.00			56.70
353	Palmer	1,348.00		1,348.00		61.00	8.10	1.00								70.10
	Subtotal	5,193.00	0.00	5,193.00	0.00	234.80	28.80	4.00	0.00	0.00	0.00	0.00	7.00	2.40	0.00	277.00
Subtotal ES, MS, HS		20,141.00	1,641.00	18,500.00	77.00	912.00	42.90	4.00	30.20	33.00	29.40	10.80	7.00	2.40	0.00	1,148.70

Sch ID	School Name	Proj Total K-12	Proj Ct Kdgrtn	Proj Ct 1-12	009AC	009AL	Dean 009AL	Add'l 009AL	009DS	009EC	Dean 009EC	00901	AVID 009AV	Other 00900-15000	June Mods	Total
400	RJ Wasson A C					1.50								0.50		2.00
462	Achievek12	385.00		385.00	14.50											14.50
464	Spark	301.00		301.00								23.00		2.20		25.20
470	Bijou	167.00		167.00		5.50		0.50								6.00
440	Career Pathways					7.00										7.00
461	Digital	164.00		164.00					5.50							5.50
454	Odyssey ECCO	361.00		361.00						11.00	1.00		1.00			13.00
475	Tesla	279.00		279.00		16.50	1.00									17.50
	Subtotal	1,657.00		1,657.00	14.50	30.50	1.00	0.50	5.50	11.00	1.00	23.00	1.00	2.70	0.00	90.70

Totals	21,798.00
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3.40	2.70	0.00	1,239.40
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# Colorado Springs School District 11

## PUPIL COUNT PROJECTION CALENDAR

August	Start of school. Prior year projections are compared to school enrollment.
September	Preparation for the official student count on or around October 1.
October	Student data is extracted and reviewed for the certified pupil count. Documentation is compiled to support each student included in the count.
November	Submission of October pupil count data to the Colorado Department of Education (CDE). Students reported by multiple districts are researched and resolved.
December	Final submission of student October pupil count. Submission certified by CDE.
December	<p>Projection process begins.</p> <ul style="list-style-type: none"><li>• The current year's certified pupil count information is added to a historical database.</li><li>• District projections by grade are calculated for each of six models: three-year and five-year cohort models; three-year and five-year percentage models; and three-year and five-year regression models. The average of the six models is calculated.</li><li>• Whichever model's outcome is closest to the average of the results for the six models is selected for the next year projections. Adjustments are made after considering current circumstances such as permit history, non-district charter school enrollment, and real-estate developments.</li></ul>
January	<p>Projection process continues.</p> <ul style="list-style-type: none"><li>• Preliminary school level projections are prepared using the selected projection model based on the current school configuration.</li><li>• Preliminary projections by school are reviewed with Executive Directors of K-12 Schools and the Executive Director of Human Resources. Minor modifications are made based on input of leadership, staying within the totals generated by the model for elementary, middle and high school levels.</li></ul>
February	<p>Projection process continues.</p> <ul style="list-style-type: none"><li>• Preliminary projections are distributed to the superintendent, deputy superintendents and principals for review. Principals notify their executive directors of specific situations in their school which may affect enrollment.</li><li>• If needed, a second meeting is held with the Executive Directors of K-12 Schools and the Executive Director of Human Resources to review revised projections and modify the projections by school and by grade.</li><li>• Executive Directors of K-12 schools provide feedback on specific situations affecting projections. Final modifications to the projections are made, and the final projections by school and by grade are distributed.</li></ul>
March	<p>Projection process continues.</p> <ul style="list-style-type: none"><li>• Human Resources staff notifies the schools of their staffing projections for the following school year based on pupil count projections.</li></ul>

# Colorado Springs School District 11

## The Six Models Used in Calculating Pupil Projections

All models are based on historical student October count submissions that have either been audited by the Colorado Department of Education (CDE) or certified but not yet audited.

### Three Year and Five Year Cohort Projection Models

The cohort model uses the percent change in the enrollment of students as they move from one grade to the next (e.g. last year's kindergarten enrollment compared to this year's first-grade enrollment). Following is a quick summary of this model. Projections for first grade 2020-21 are calculated by: (1) dividing the total first-grade enrollment of the current year (2019-20) by the total kindergarten enrollment of the previous year (2018-19) to determine the percent change between the two years; (2) repeating this calculation to determine the percent change from kindergarten to first-grade for the previous three or five years; (3) multiplying the average (mean) of the percent changes for the last three or five years by the total kindergarten enrollment of the current year (2019-20). This process is repeated for each grade level. The sum of the totals from each grade level are used to produce a district total.

Note: Kindergarten projections use the percentage model as there is no previous year cohort.

### Three Year and Five Year Percentage Models

The percentage model uses the percent change in the enrollment of at a specific grade from year to year (e.g. last year's first-grade enrollment compared to this year's first-grade enrollment). Following is a quick summary of this model. Projections for kindergarten 2020-21 are calculated by: (1) dividing the total kindergarten enrollment of the current year (2019-20) by the total kindergarten enrollment of the previous year (2018-19) to determine the percent change between the two years; (2) repeating this calculation to determine the percent change in kindergarten enrollment for the previous three or five years; (3) multiplying the average (mean) of the percent changes for the last three or five years by the total kindergarten enrollment of the current year (2019-20). This process is repeated for each grade level. The sum of the totals from each grade level are used to produce a district total.

### Three Year and Five Year Regression Models

The regression model uses an exponential regression for the previous years at a specific grade level (e.g. the enrollment in kindergarten for the last three or five years, to include the enrollment from the current year). An exponential regression is the process of finding the exponential function of the form  $y=ab^x$  (where x represents the year of the October count) that best fits the enrollments over the past years (Excel was used for these calculations). A quick summary of this model follows. Projections for kindergarten 2020-21 are calculated by: (1) calculating the best fit exponential function ( $y=ab^x$ ) for the last three or five years' kindergarten enrollments (includes the current year's enrollment); (2) substitute 2020 into the function for x. This process is repeated for each grade level. The sum of the totals from each grade level are used to produce a district total.

Whichever model's outcome is closest to the average of the results for the six models is then used for the current five-year projection. The models are initially generated on historical audited and certified pupil count data. Other factors, such as anticipated housing build-outs and charter school additions or closings, are also considered prior to the finalization of the projections.



# Colorado Springs School District 11

## DESCRIPTION OF PUPIL COUNT PROJECTION TERMINOLOGY

The 2020-2024 pupil count projections are calculated using the three year percentage change model. In general, “head count” refers to the number of students and “FTE” refers to the full time equivalent funding level for reimbursement by the state of Colorado. Full time students in grades 1-12 are funded as 1.0 FTE; kindergarten and preschool students are calculated at .5 FTE.

**Historical enrollment and projections are presented by type of school/program and grade level as follows:**

**Traditional Schools** include all non-charter brick-and-mortar schools, excluding the alternative schools and programs listed below. Buena Vista public Montessori school is included in projections for traditional schools.

**Achieve Online** is a state approved, multi-district online program offered by District 11, serving grades 6-12.

**Alternative Schools and Programs** include non-traditional learning environments and programs offered to meet diverse student needs. These include: The Bijou School, Digital School, Odyssey ECCO, Transition Program and Tesla Educational Opportunity School.

**Charter Schools** include the Academy for Advanced and Creative Learning (Academy ACL), CIVA, Community Prep School, Eastlake High School, GLOBE Charter School, and Roosevelt Charter Academy.

**Elementary School** is the enrollment for grades K-5.

**Middle School** is the enrollment for grades 6-8.

**High School** is the enrollment for grades 9-12.

**K-12 Head Count** is the combined enrollment of Elementary, Middle and High Schools.

### **Adjustments to Full-Time Equivalent (FTE) Pupil Counts:**

For each school/program grouping, adjustments are made to enrollment as follows:

**Less .5 Part-Time:** All students that are attending school as a part-time student are subtracted at .5 FTE from the K-12 head count. Part-time students attend for at least 90 hours but less than 360 hours in the semester of the pupil count date. (Example: high school students with less than a full schedule).

**.5 CPP Preschool and .5 Special Education Preschool:** Students attending preschool under the Colorado Preschool Program (CPP) and special education criteria are added at .5 FTE.

**Total FTE** is the K-12 head count less .5 FTE for part-time students, plus .5 FTE for preschool students.

**Total FTE Change** and **Percent Change** is the increase/decrease of the **Student October Count FTE** from the previous year.



**SCHOOL ALLOCATIONS**

**FOR**

**INSTRUCTIONAL &**

**NON-INSTRUCTIONAL USES**

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

School	Loc #	Projected Count	Instructional Accounts					
			Standard Allocation		Nova Net <b>050000</b>	Student Travel <b>058000</b>	Total	
			Amount to Allocate	Amount per Location			Amount by Location	Per Pupil Allocation
Adams Elementary	101	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**

			Instructional Accounts					
School	Loc #	Projected Count	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**

				Non-Instructional Office Accounts							
School	Loc #	Projected Count	Amount to Allocate	Office Allocation	Lunchroom Aides 012050	Teacher Extra-Duty 015020	Additional Clerical 015050	Related Benefits 020020/50	Graduation Supplies 061700	Mileage Allocation 058300	Total Office Accounts
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
Total Elementary		8,892.0		227,625	119,625	8,250	-	28,578	-	6,402	390,480

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

				Non-Instructional Office Accounts							
School	Loc #	Projected Count	Amount to Allocate	Office Allocation	Lunchroom Aides 012050	Teacher Extra-Duty 015020	Additional Clerical 015050	Related Benefits 020020/50	Graduation Supplies 061700	Mileage Allocation 058300	Total Office Accounts
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
Total Middle School		4,265.0		116,857	-	47,700	20,700	15,291	-	927	201,475
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
Total High School		5,331.0		155,663	-	56,400	5,380	13,808	10,000	412	241,663
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
Total Alternative Programs		1,478.0		43,157	-	30,600	8,070	8,646	2,500	618	93,591
Total All Non-Instructional Accounts				\$543,302	\$119,625	\$142,950	\$34,150	\$66,323	\$12,500	\$8,359	\$927,209

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.





**BUDGET BALANCING**

**AND**

**OTHER INFORMATION**

Colorado Springs School District 11  
PUBLIC SCHOOL FINANCE ACT  
TOTAL PROGRAM FUNDING SUMMARY  
(Excludes Data from the Charter School Institute)  
PROPOSED BUDGET FY2023-2024

	Mid-Year FY22-23	Proposed FY23-24	Difference
<b>Pupil Count:</b>			
FY 19 October 1, Pupil Count (FTE)	25,239.0		
FY 20 October 1, Pupil Count (FTE)	24,645.5	24,645.5	
FY 21 October 1, Pupil Count (FTE)	22,495.5	22,495.5	
FY 22 October 1, Pupil Count (FTE)	21,479.5	21,479.5	
FY 23 October 1, Pupil Count (FTE)	21,007.0	21,007.0	
FY 24 October 1, Pupil Count (FTE) - ESTIMATED		22,107.0	
5-Year Average	22,973.3	22,346.9	(626.4)
<b>Additions:</b>			
Full Day K Factor	1.0	1.0	
CPP Count	473.0	-	
ASCENT Count	3.0	3.0	
Online Count	557.5	557.5	
Funded Pupil Count (FPC)	24,007.8	22,908.4	(1,099.4)
<b>Per-Pupil Funding :</b>			
Per-Pupil Funding Rate Net of Negative Factor	9,432.68	10,454.37	1,021.69
<b>Total Program Funding:</b>			
Total Program Funding Net of Negative Factor	226,458,008	239,492,890	13,034,882
Property Tax Revenue	72,220,197	92,446,036	20,225,839
Specific Ownership Tax Revenue	7,629,113	8,452,502	823,389
State Equalization	146,608,698	138,594,352	(8,014,346)
Net Total Program Funding	226,458,008	239,492,890	13,034,882

**Note:** Total Program funding calculations are complex with lots of variables. This is a simplified summary that does not include all factors. Please refer to the CDE School Finance website for actual calculations.  
<https://www.cde.state.co.us/cdefinance>

Net Assessed Valuation	3,486,372,030	4,462,758,200	976,386,170
Mill Levies			
Total Program	20.715	20.715	-
Education Plan 2000	7.744	7.744	-
Education Plan 2017	13.818	13.818	-
Bond - 2006/2010/2012	-	-	-
Abatement	0.544	0.544	-
	42.821	42.821	-
Tax Revenue			
General Fund	72,220,197	92,446,036	20,225,840
Abatement	1,896,586	2,427,740	531,154
Total General Fund	74,116,783	94,873,777	20,756,994
Education Plan 2000	26,998,465	34,559,600	7,561,135
Education Plan 2017	48,174,689	61,666,393	13,491,704
Bond Redemption	-	-	-
	149,289,937	191,099,769	41,809,832

**Colorado Springs School District 11**  
**FY23/24 Budget Modification Summary**

No.	Division	Program	Location	\$ Amount	R/NR*	FTE		Owner
ACEVEDO-04	Achievement, Learning & Leadership	11000	Curriculum and Instruction	\$ 2,880,000	N		Annual contract amount for K-8 Math Tier 1 Core Program (Eureka Math Squared) and K-8 Math Tier 2 Intervention/Differentiation Program (Dreambox) for all students. Provide a multi-year programming contract for Algebra 1 and Geometry students. Includes all digital access and print materials, professional development sessions and support to pay for subs and teachers for additional trainings and coaching.	K. Gates
GAAL-04	Superintendent	Various	Career & Technical Education *Postsecondary	\$ 375,990	R		Update STEM Labs for Middle Schools. Additional staff training for CTE Programs. Increased transportation and travel / registration for students. Tuition for students at PPSC and staff professional development.	D. Roberson
KHALIQI-08	Superintendent	22140	Education Insights	\$ 175,000	N		The OnePlan Summer Symposium funding for teacher attendance.	D. Khaliqi
KHALIQI-07	Superintendent	22140	Education Insights	\$ 88,000	N		Covering cost of 5 Essential survey administration, reporting, professional development, and usage for all D11 Schools.	D. Khaliqi
GAAL-05	Superintendent	22320	Career & Technical Education	\$ 107,573	R	1.0	New Educational Pathways Coordinator position.	D. Roberson
GAAL-02	Superintendent	18000	Athletics	\$ 65,000	N		Funds will be used to help offset the cost of out of district transportation.	C. Noll
GAAL-01	Superintendent	18000	Athletics	\$ 36,000	R		To cover the increase to officials fees for the next three school years by the Colorado High School Activities Association Legislative	C. Noll
GAAL-06	Superintendent	24900	Area Superintendents	\$ 55,000	R		Funding for Administrative Subs are needed to cover the cost when a principal is absent or on leave.	B. Comfort
GAAL-07	Superintendent	00900	Instruction	\$ 261,000	N		Supports the need to contract charter motor coaches with an external service for competitions, events and field trips that cannot be supported by school buses due to staffing shortages.	B. Comfort
ODOM-03	Business Services	26210	Custodial Services	\$ 1,500,000	N		Continue performance period of current custodial cleaning contract.	T. Seaman
ODOM-06	Business Services	27200	Transportation	\$ 300,000	N		Contracted transportation services such as HopSkipDrive and EverDriven	T. Seaman
ODOM-06	Business Services	27200	Transportation	\$ 20,000	R		Purchase bus passes	T. Seaman
ODOM-01	Business Services	26250	Facilities	\$ 384,484	R		Update Utility budget due to changes from Utility Providers.	T. Seaman
ODOM-02	Business Services	Various	Transportation	\$ 230,000	R		Fuel purchase for yellow and white fleets.	T. Seaman
ODOM-05	Business Services	27200	Transportation	\$ 28,000	R		Support recurring costs associated with enhanced student tracking.	T. Seaman
ASHBY - 01	Communications	28230	Communications	\$ 25,000	N		Big Kid Book Club marketing	D. Ashby
ASHBY - 02	Communications	28230	Communications	\$ 30,000	R		Marketing funds	D. Ashby
ASHBY - 03	Communications	29100	D11 Engage	\$ 60,300	N		D11 Engage furniture refresh	D. Ashby
BAILEY-02	Personnel Support Services	Various	Human Resources	\$ 150,000	N		Fund temporary work and overtime salaries.	T. Schone
BAILEY-01	Personnel Support Services	21150	Records Management	\$ 6,350	N		To support the transfer of student cumulative records to digital format via the Power School Document Management application. Additional funds for the first and second annual shred. Two FTE's for Sunset Office Staff Assistants.	G. Ecks
BAILEY-03	Personnel Support Services	28380	Equal Opportunity Programs & Ombudservices	\$ 10,000	N		Fund non allowable costs per the ESSER grant approval. ESSER funded District Language Coordinator computer equipment, cell phone service and mileage reimbursements.	K. Rapp
BAILEY-04	Personnel Support Services	00900	Instruction	\$ 2,000,000	N		New hire incentives	P. Bailey
MCCARRON-04	Technology Services	28440	Network Services	\$ 92,500	R		Fund the annual cost for cyber liability insurance.	J. McCarron
MCCARRON-03	Technology Services	28440	Network Services	\$ 67,900	R		To support increase in annual license cost for Microsoft Education software.	T. Hunt
MCCARRON-07	Technology Services	22220	Instructional Technology & Library	\$ 57,000	R		Support annual licensing cost for Lightspeed Digital Insight software/application.	M. Smead
MCCARRON-05	Technology Services	26600	Security	\$ 250,000	N		To support the priority recommendation, from the Safety & Security Assessment completed by RTA Architects. This is to replace, upgrade or provide security equipment for schools.	D. Allison
Late Additions								
GAAL	Superintendent	24110	School Administration	\$ 100,000	R		Stipends for Executive Principal role	M. Gaal
GAAL	Superintendent	24110	School Administration	\$ 300,000	N		Principal Pay for Performance	M. Gaal
GAAL	Superintendent	28450	Telecommunications	\$ 33,600	R		Cell phones for executive cabinet	M. Gaal

		<b>FTE</b>	<b>1.0</b>
<b>Total R/N:</b>	Submitted		
R- Recurring	1,618,047		
N- Non-Recurring	8,070,650		
<b>Total R/N</b>	<b>9,688,697</b>		

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**ESSER II**  
**FY23-24 Summary of Budgeted Expenditures**

	Allowable Activity	FTE	Funding Source 4420	Description of Activity	Carryover Amount for FY24 Budget
ALL-1	Summer Learning and Supplemental After School Programs	0	4420	(ALL-1) Summer Bridge and Jumpstart: To provide funding for addressing Learning Loss related to the Pandemic. This funding will seek to meet all of the needs associated with the Summer Bridge program. This will provide funding for stipends and extra duty pay (including benefits) to ESP/trades/health techs/clerical/IT/instructional paraprofessionals, instructional aides, professional coordinators, teachers, counselors, administrative staff, and administrators; This will also provide for transportation by bus to Summer Bridge locations, and for field trips.	\$ 57,092
ALL-3	Activities to address learning loss	51 teachers 32 Kinder aides	4420	(ALL-3) Interventionists and Kindergarten Aides: To fund salaries and benefits for additional teachers to give more 1:1 support for students to address learning loss. Providing more staff will reduce class size and enable teachers to deliver more interventions, etc. Salaries and benefits for ESP Kinder Aides - additional time so all elementary schools have full time aides for all Kindergarten classrooms. Having additional kinder aides allows the district to address learning loss by adding additional support for the youngest students. This activity addresses behavioral and learning loss due to COVID-19. This funding will include temp workers and paras.	\$ 10,673
ALL-4	Activities to address learning loss	3	4420	(ALL-4) Gifted & Talented: Salaries and Benefits for additional teachers for gifted and talented students to address learning loss due to the pandemic. Student populations served include FRL, IEP, ELL, alternative, HCY, and all students identified gifted & talented.	\$ 2,574
ALL-7	Mental health services and supports	3	4420	(ALL-7) Salaries and benefits for teachers who will develop strategies and activities to enhance teacher/student relationships to address emotional/mental health concerns caused by the pandemic. This also provides funding for consultation services for internal framework and restorative practices. Internal framework provides guidance on how to best address students' social and emotional health and stressors on students due to COVID-19.	\$ 49,379
ALL-9	Activities to address learning loss	0	4420	(ALL-9) Stipends for additional tutoring hours to address learning loss due to the pandemic. This will include Extra duty for teachers, paras, and other school staff. Because of the workload of teachers and the need for additional tutors to help with learning loss from the pandemic, we would like to include paras and temp workers in this line item. We estimate that there will be 100-120 staff including certified teachers, paras and temp workers, counselors, deans and other school staff.	\$ 19,350
ALL-12	Activities to address learning loss	0	4420	(ALL-12) Teachers will participate in the Kagan Cooperative Learning Training, Coaching Implementation, and Leadership. This will provide extensive training on the Kagan evidence-based method to integrate into Tier 1 classroom supports. Implementing to better address learning loss due to the pandemic. This will provide budget, for teachers to participate, and for substitutes to cover their classrooms. This will also cover course registration and fees for teachers; material and supply costs; and a training venue	\$ 31,999

ALL-13	Activities to address learning loss	0	4420	(ALL-13) Teachers will participate in Dyslexia programs - to utilize evidence-based methodology to integrate dyslexia interventions into Tier 1 classroom supports. Implementing to better address learning loss due to the pandemic. Extra duty pay for teachers during the school year and the summer. This will include funding for professional consulting services; curriculum and supplies; material and supply costs for the course; fees for teachers to join professional dyslexia association - Membership will provide a support network and best practice resources; course registration and fees for the dyslexia programs; substitutes to cover classrooms. Funds will support purchase of professional consulting services to train cohort trainees and dyslexia pilot school interventionists in programs specific to dyslexia remediation (training materials included in service). Training will include: Take Flight- CLLC, Orton Gillingham-IMSE, 95% Group, and Reading Horizons. Funds will also be used to support a curriculum purchase of 95% Group Materials, Take Flight student workbooks, and Reading Horizons Curriculum. Funds will allow participants to attend a professional conference as part of enriching their learning and building professional connections- specifically ALTA sponsored events or those focused on remediation of dyslexia. Benefits of conference attendance will include learning about topics related to the identification and remediation of language-based learning differences and building professional connections with other trainees and master therapists.	\$ 158,603
ALL-17	Mental health services and supports	2	4420	(ALL-17) Salaries and benefits for interventionists needed for social emotional and academic programming to help students with return to in-person learning and to help students with their behaviors due to COVID-19. This will also provide funding for supplies for training students, parents, and staff. Supplies include tools for student and family use such as posters, flip charts, markers, misc. paper and markers. Trainings are for enhancing teacher student relationships to address emotional/mental health concerns in students caused by the pandemic. Expected number of participants: 350.	\$ 20,598
BUS-2	Supplies for Sanitation	0	4420	(BUS-2) Supplies for sanitation in the North Administration complex. This includes hands free soap and paper towel dispensers in bathrooms and sanitation stations in public entrances. This will help prevent the spread of COVID-19 with increased attendance in board meetings.	\$ 1,644
BUS-3	Other activities for operations and services	1	4420	(BUS-3) Salary and benefits for ESSER Compliance Specialist needed to assist with the workload of stimulus funds received in the grants department. This position will assist with the ESSER budgets and purchases for the ESSER grants. This will include temp worker salaries and benefits and applicable overtime.	\$ 13,542
PSS-2	Professional learning related to remote learning.	0	4420	(PSS-2) Extra duty pay for hours in the mentoring/coaching program for new teachers. CDE approved an induction program to orient new teachers designed to help build retention and to help new teachers better address how to support students in remote environments. Overall intent is to create employee retention which creates a more stable school environment.	\$ 51,281
PSS-3	Other activities for operations and services	0	4420	(PSS-3) Consultant training for 23 district community liaison positions to better address needs of students and families made worse by the pandemic. Training provided by a purchased service will address maintaining the employee's health while conducting outreach into the community, as well as types of support needed to best address disparities and needs heightened due to COVID 19. Populations served include FRL, IEP, ELL, alternative, GT HCY, all students, families, and community members.	\$ 27,919
PSS-5	Other activities for operations and services	1	4420	(PSS-5) Salary and benefits for HR specialist position due to COVID-19 and the impact on recruitment/retention of qualified teachers. HR requires support with compensation structure and CDE reporting as a result of COVID-19 and the shortage of viable candidates.	\$ 20,169

PSS-8	Other activities for operations and services	1	4420	(PSS-8) Salary and benefits for an Induction Coach to help mentor and train teachers. Teacher effectiveness data compared against student academic outcomes shows that as %FRL increase teacher effectiveness scores decrease. One factor impact in this is that High Impact Schools are harder to staff and as a result tend to have teachers that are new to the profession. This results in high impact schools having a higher concentration of teachers that need to be provided with support and coaching through an induction program. This request is for 1.0 Non-Instructional FTE to be an induction coach that would work specifically with teachers in our High Impact Schools. COVID has increased the number of new teachers in our district and increased the number of new teachers in our high impact schools requiring more resources to target support to address Education Insights key findings. An induction coach is needed to grow new teacher professional practice in a safe and supportive way so that we retain them longer in our district and the field of education and we ensure high academic rigor for our most impacted students. Populations served include FRL, IEP, ELL, alternative, GT, HCY, and all students.	\$ 10,556
PSS-9	Other activities for operations and services	1	4420	(PSS-9) Salary and Benefits for the Inter-rater reliability Evaluator to have an intentionally developed plan for increasing evaluator understanding of the evaluation standards, expectations, and tools. In addition, evaluators need to become experts at providing feedback that is actionable, clear, growth-producing, and timely, as well as based on evidence-based research. COVID significantly changed what traditional classroom instruction looks and sounds like. The skill sets needed to be a highly effective teacher in this “new normal” for education require that teachers receive feedback and coaching to grow as practitioners in their art of teaching. Populations served include FRL, IEP, ELL, alternative, GT, HCY, and all students. This funding will also fund a consultant to work with the Inter-rater reliability Evaluator to have an intentionally developed plan for increasing evaluator understanding of the evaluation standards, expectations, and tools.	\$ 28,302
PSS-10	Other activities for operations and services	3		(PSS-10) Salaries and benefits for three community liaisons for home visits and community outreach to address family concerns and challenges exacerbated by the pandemic. This budget will also help fund supplies to support the community liaisons in their mission, which would include three workstations, three filing cabinets, three computers, three telephones and general supplies, printing costs, mileage, and other costs.	\$ 130,358
SUPT-2	Tracking student attendance and improving	0	4420	(SUPT-2) Data collection module (Hoonuit geovisual enrollment analytics) and implementation to help track student outcomes more carefully, help identify lost students, and allows for data customizing.	\$ 7,823
SUPT-3	Activities to address learning loss	0	4420	(SUPT-3) Costs for performance matter Power School module that provides an important resource for instructional teams to use in response to significant learning loss due to the pandemic. It provides specific data measuring individual student performance and growth. This will allow for rapid growth and recovery.	\$ 11,120
SUPT-4	Other activities for operations and services	5	4420	(SUPT-4) Salaries and benefits - 5 Exec Pro positions - 4 translators and 1 translator supervisor . The pandemic has exacerbated achievement gaps in equity and inclusion for the District. To help address these gaps we will hire equity coaches and translators to better reach out to students and families. Populations served include teachers, students, families, community members, and staff. This funding will also fund supplies for Equity & Inclusion programs including general program supplies, equity certifications, and other items for program activities.	\$ 88,893
IND-1	Other activities for operations and services	0	4420	Indirect costs - necessary to provide a service but may not be readily identified with or easily allocable to a particular cost objective for a Title program. Indirect costs include, but are not limited to: goods and services required for program administration, including the rental or purchase of equipment (unless purchased for direct program services or activities, which should be identified as direct program costs.	\$ 117,902
CIVA	Discretionary funds for		4420	CIVA Discretionary funds for Principals of Charter schools.	\$ 4,514

CommunityP rep	Discretionary funds for		4420	Community Prep Discretionary funds for Principals of Charter schools.	\$ 215,982
Eastlake	Discretionary funds for		4420	Eastlake	\$ 1,999
GLOBE	Discretionary funds for		4420	GLOBE Discretionary funds for Principals of Charter schools.	\$ 12,079
Roosevelt	Discretionary funds for		4420	Roosevelt Discretionary funds for Principals of Charter schools.	\$ 157,909

**\$ 1,252,260**

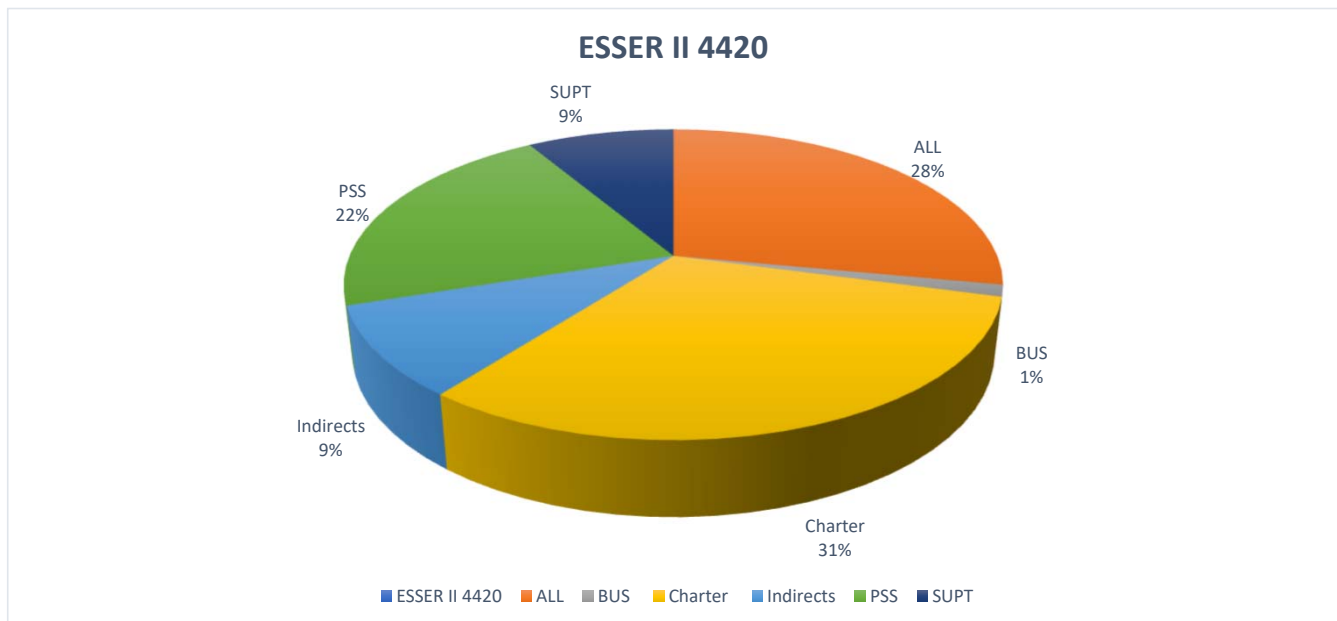
## ESSER II Budget by Division

FY23-24 Proposed Budget

### ESSER II 4420

ALL	\$	350,269
BUS	\$	15,186
Charter	\$	392,483
Indirects	\$	117,902
PSS	\$	268,585
SUPT	\$	107,836
	\$	<u>1,252,260</u>

### UNEXPENDED CARRYOVER





**ESSER III**  
**FY23-24 Summary of Budgeted Expenditures**

	Allowable Activity	FTE	Funding Source 4414/9414	Description of Activity	Carryover Amount for FY24 Budget
ALL-1	Summer Learning and Supplemental After School Programs	0	9414	(ALL-1) Summer Bridge and Jumpstart: To provide funding for addressing Learning Loss related to the Pandemic. This funding will seek to meet all of the needs associated with the Summer Bridge program. This will provide funding for stipends and extra duty pay (including benefits) to ESP/trades/health techs/clerical/IT/instructional paraprofessionals, instructional aides, professional coordinators, teachers, counselors, administrative staff, and administrators; This will also provide for transportation by bus to Summer Bridge locations, and for field trips.	\$ 12,484,438
ALL-3	Activities to address learning loss	51 teachers 32 Kinder aides	9414	(ALL-3) Interventionists and Kindergarten Aides: To fund salaries and benefits for additional teachers to give more 1:1 support for students to address learning loss. Providing more staff will reduce class size and enable teachers to deliver more interventions, etc. Salaries and benefits for ESP Kinder Aides - additional time so all elementary schools have full time aides for all Kindergarten classrooms. Having additional kinder aides allows the district to address learning loss by adding additional support for the youngest students. This activity addresses behavioral and learning loss due to COVID-19. This funding will include temp workers and	\$ 8,572,935
ALL-4	Activities to address learning loss	5.6	9414	(ALL-4) Gifted & Talented: Salaries and Benefits for additional teachers for gifted and talented students to address learning loss due to the pandemic. Student populations served include FRL, IEP, ELL, alternative, HCY, and all students identified gifted & talented.	\$ 452,567
ALL-5	Other activities	0	4414	(ALL-5) Coaching for New Principals - Consultant for coaching support for new principals. The pandemic has created a challenging entry point for new principals and gaps in professional practice and depth of coaching has occurred. Additional support for new principals is critical to retain them and coaching should lead to greater instructional leadership and the capacity to impact students achievement. Addresses staff retention. This will be for two years, FY23 and FY24.	\$ 115,000
ALL-7	Mental Health Services	4	4414	(ALL-7) Salaries and benefits for teachers who will develop strategies and activities to enhance teacher/student relationships to address emotional/mental health concerns caused by the pandemic. This also provides funding for consultation services for internal framework and restorative practices. Internal framework provides guidance on how to best address students' social and emotional health and stressors on students due to COVID-19.	\$ 654,950
ALL-9	Addressing Learning Loss	0	9414	(ALL-9) Stipends for additional tutoring hours to address learning loss due to the pandemic. This will include Extra duty for teachers, paras, and other school staff. Because of the workload of teachers and the need for additional tutors to help with learning loss from the pandemic, we would like to include paras and temp workers in this line item. We estimate that there will be 100-120 staff including certified teachers, paras and temp workers, counselors, deans and other school staff.	\$ 187,501
ALL-12	Activities to address learning loss	0	9414	(ALL-12) Teachers will participate in the Kagan Cooperative Learning Training, Coaching Implementation, and Leadership. This will provide extensive training on the Kagan evidence-based method to integrate into Tier 1 classroom supports. Implementing to better address learning loss due to the pandemic. This will provide budget, for teachers to participate, and for substitutes to cover their classrooms. This will also cover course registration, travel, and fees for teachers; material and supply costs; and a training venue.	\$ 1,127,678

ALL-13	Activities to address learning loss	0	9414	(ALL-13) Teachers will participate in Dyslexia programs - to utilize evidence-based methodology to integrate dyslexia interventions into Tier 1 classroom supports. Implementing to better address learning loss due to the pandemic. Extra duty pay for teachers during the school year and the summer. This will include funding for professional consulting services; curriculum and supplies; travel for training; registration; material and supply costs for the course; fees for teachers to join professional dyslexia association - Membership will provide a support network and best practice resources; course registration and fees for the dyslexia programs; substitutes to cover classrooms. Funds will support purchase of professional consulting services to train cohort trainees and dyslexia pilot school interventionists in programs specific to dyslexia remediation (training materials included in service). Training will include: Take Flight- CLLC, Orton Gillingham- IMSE, 95% Group, and Reading Horizons. Funds will also be used to support a curriculum purchase of 95% Group Materials, Take Flight student workbooks, and Reading Horizons Curriculum. Funds will allow participants to attend a professional conference as part of enriching their learning and building professional connections- specifically ALTA sponsored events or those focused on remediation of dyslexia. Benefits of conference attendance will include: Learning about topics related to the identification and remediation of language-based learning differences and building professional connections with other trainees and master therapists.	\$ 326,764
ALL-17	Mental health services and supports	3	4414	(ALL-17) Salaries and benefits for interventionists needed for social emotional and academic programming to help students with return to in-person learning and to help students with their behaviors due to COVID-19. This will also provide funding for supplies for training students, parents, and staff. Supplies include tools for student and family use such as posters, flip charts, markers, misc. paper and markers. Trainings are for enhancing teacher student relationships to address emotional/mental health concerns in students caused by the pandemic. Expected number of participants: 350. Includes purchased services	\$ 408,628
BUS-3	Other activities for operations and services	1	4414	(BUS-3) Salary and benefits for ESSER Compliance Specialist needed to assist with the workload of stimulus funds received in the grants department. This position will assist with the ESSER budgets and purchases for the ESSER grants. This will include temp worker salaries and benefits and applicable overtime.	\$ 148,767
FOTC-1	Facility repairs and improvements to enable operation of schools to reduce risk of virus	0	4414	(FOTC-1) Replace failing HVAC system at Mitchell HS to address ventilation and airflow issues to better protect students from viral spreading. 264,266 total SF in 3 buildings. Replacement of 300 items including exhaust fans, uni-ventilators, and large multi-zone roof top units. Due to the extent of the renovation, the automation system and interface will need to be upgraded.	\$ 502,953
FOTC-3	Supplies for Sanitation	0	4414	(FOTC-3) Supplies for sanitation for all schools and administrative buildings to protect students, teachers, and staff and help decrease viral transmission.	\$ 5,953
PSS-2	Professional learning related to remote learning.	0	9414	(PSS-2) Extra duty pay for hours in the mentoring/coaching program for new teachers. CDE approved an induction program to orient new teachers designed to help build retention and to help new teachers better address how to support students in remote environments. Overall intent is to create employee retention which creates a more stable school environment.	\$ 1,084,781
PSS-3	Addressing the needs of specific student groups	0	4414	(PSS-3) Consultant training for 23 district community liaison positions to better address needs of students and families made worse by the pandemic. Training provided by a purchased service will address maintaining the employee's health while conducting outreach into the community, as well as types of support needed to best address disparities and needs heightened due to COVID-19. Populations served include FRL, IEP, ELL, alternative, GT HCY, all students, families, and community members.	\$ 100,000
PSS-5	Other activities for operations and services	1	4414	(PSS-5) Salary and benefits for HR specialist position due to COVID-19 and the impact on recruitment/retention of qualified teachers. HR requires support with compensation structure and CDE reporting as a result of COVID-19 and the shortage of viable candidates.	\$ 140,240

PSS-8	Other activities for operations and services	1	4414	(PSS-8) Salary and benefits for an Induction Coach to help mentor and train teachers. Teacher effectiveness data compared against student academic outcomes shows that as %FRL increase teacher effectiveness scores decrease. One factor impact in this is that High Impact Schools are harder to staff and as a result tend to have teachers that are new to the profession. This results in high impact schools having a higher concentration of teachers that need to be provided with support and coaching through an induction program. This request is for 1.0 Non-Instructional FTE to be an induction coach that would work specifically with teachers in our High Impact Schools. COVID has increased the number of new teachers in our district and increased the number of new teachers in our high impact schools requiring more resources to target support to address Education Insights key findings. An induction coach is needed to grow new teacher professional practice in a safe and supportive way so that we retain them longer in our district and the field of education and we ensure high academic rigor for our most impacted students. Populations served include FRL, IEP, ELL, alternative, GT, HCY, and all students.	\$ 166,694
PSS-9	Other activities for operations and services	1	4414	(PSS-9) Salary and Benefits for the Inter-rater reliability Evaluator to have an intentionally developed plan for increasing evaluator understanding of the evaluation standards, expectations, and tools. In addition, evaluators need to become experts at providing feedback that is actionable, clear, growth-producing, and timely, as well as based on evidence-based research. COVID significantly changed what traditional classroom instruction looks and sounds like. The skill sets needed to be a highly effective teacher in this “new normal” for education require that teachers receive feedback and coaching to grow as practitioners in their art of teaching. Populations served include FRL, IEP, ELL, alternative, GT, HCY, and all students. This funding will also fund a consultant to work with the Inter-rater reliability Evaluator to have an intentionally developed plan for increasing evaluator understanding of the evaluation standards, expectations, and tools.	\$ 161,878
PSS-10	Other activities for operations and services	3	4414	(PSS-10) Salaries and benefits for three community liaisons for home visits and community outreach to address family concerns and challenges exacerbated by the pandemic. This budget will also help fund supplies to support the community liaisons in their mission which would include three workstations, three filing cabinets, three computers, three telephones and general supplies, printing costs, mileage, and other costs.	\$ 650,000
SUPT-4	Other activities for operations and services	5	4414	(SUPT-4) Salaries and benefits - 5 Executive positions - 4 translators and 1 translator supervisor. The pandemic has exacerbated achievement gaps in equity and inclusion for the District. To help address these gaps we will hire equity coaches and translators to better outreach to students and families. Populations served include teachers, students, families, community members, and staff. This funding will also fund supplies for Equity & Inclusion programs including general program supplies, equity certifications, and other items for program activities. Also includes purchased services, mileage and supplies.	\$ 543,429

ALL-FB-3	Addressing learning loss	0	9414	<p>Wrap-around services priority schools (ALL-FB-3) Education Insights predicted that we would have 1 turnaround school, 3 priority improvement schools, and 19 improvement schools, before the 2022 School Performance Frameworks was released in late summer 2022. Pre-COVID, there were only 5 schools identified. If we can provide strategic and targeted support in the areas of standards-based instructional cycles and instructional coaching for our lowest 10 performing schools, then we will see improved and sustained academic performance for students in those schools. This request seeks to create funding to support ten of our lowest-performing schools with an outside coaching partner through contracted partners. We are working to establish a 2-year contract with "Instructional Empowerment". This coaching partner will provide on-site professional development for leaders and teachers, as well as embedded instructional observation-feedback-coaching cycles. Coaching will focus on standards-based instructional cycles, based on data, that are intentionally designed to create improved and sustainable student achievement, and will address the learning loss sustained during COVID. We have used outside coaching partners previously in the district, and they have proven to be a positive support in improving student achievement, as well as keeping schools off of the state accountability clock. Current student achievement scores on benchmark assessments show an ongoing impact of unfinished learning during the pandemic. If we do not accelerate student growth and achievement, students may progress through their entire academic career with learning gaps. While these funds are directly aligned with student achievement, because of the increased on-site support for staff, we may also see improved staff retention at traditionally hard-to-staff school sites.</p>	\$ 2,316,750
ALL-FB-5	Activities allowable under ESEA	12 teachers 24 preschool aides	9414	<p>Preschool (ALL-FB-5) We have an opportunity to expand our preschool programs in order to ensure that no child remains on a waiting list for a preschool seat. By increasing our preschool programs/classrooms to include every parent who desires access for their pre-K student, we will not only increase student enrollment, but also increase student kindergarten readiness. Students who have the academic and social skills to demonstrate readiness for kindergarten have a greater likelihood of demonstrating sustained academic growth and achievement throughout their student career. The pandemic necessitated a need for increased instruction, training, and curriculum related to self-regulation and social-emotional development, along with reduced childcare opportunities for families and increased demand for our preschool program and learning loss resulting in a need for increased opportunities for kindergarten readiness programming with structure, and hands-on, experiential learning and social opportunities. The cost identified above is for 12 additional preschool classrooms. Actual number of classroom expansions will be dependent on our waitlist. This will help fund FTE (12 preschool teachers and 24 aides). This will also help fund, furniture and materials costs, and Licensing costs. For furniture and materials, we will use \$396,000 (\$33,000x12 classrooms). Supplies will include Curriculum materials related to social emotional learning, hands-on learning materials, increased visual supports for students, and sensory materials to teach and support student regulation throughout the classroom day. We anticipate that the state of Colorado will pick up much of the needed funding for preschool expansion under the new Universal Preschool program, starting in the 2023-24 school year. However, state funding will address 4-year-old students, while we will still serve 3-year-old students with identified risk factors through the D11 Special Education programs. We anticipate opening 12 new preschool sites, sometime between September 2022 and January 2023. Waitlist numbers will identify the number and location of new needed sites.</p>	\$ 1,106,997

ALL-FB-6	Addressing the needs of specific student groups	0	4414	Staff Retention - (All-BF-6) - Mitchell HS is on the state accountability clock, and has an urgent need to demonstrate improved student growth and achievement. This is nearly impossible to do when the school is not fully staffed. Under Mitchell's current approved innovation plan, we have the authority to pay special stipends (beyond what is allowed in the Master Agreement) for Mitchell staff. This request would fund up to \$5,000, per year through September of 2024, for Mitchell staff, to be used toward an incentive which includes extra duty pay for PLC, or other negotiated incentives. This will help to fill unfilled teaching vacancies at Mitchell, in core subjects and special education, which the district has had for each of the past two years. If we offer differentiated pay to teachers choosing to apply at Mitchell HS, then we will be able to fully staff our HS in greatest need, and then we will see improvements in student growth and achievement. This will address both Learning Loss and will aid in Teacher Retention. Academic growth and achievement data for Mitchell HS students shows declines across content areas over the course of the pandemic. This is exacerbated by hiring challenges at a turnaround school, which are greater than at other high schools in the district. When a school experiences large numbers of teacher vacancies, class sizes increase as we combine sections, teachers are stretched thinner as we ask them to teach additional sections, and some students are taught by long-term substitute teachers, who may not use the most effective teaching strategies and may not teach courses for a full year or semester. All of this directly impacts student growth and achievement. Hiring and retention incentives will support the school in moving towards being fully staffed, which will lead to smaller class sizes and greater consistency in teaching efforts across all classes.	\$ 773,710
ALL-FB-14	Addressing learning loss	0	9414	(ALL-FB-14) Outsourced Tutoring - Additional tutoring in the form of an outsourced company to address learning loss due to the pandemic. 52 sites. Populations served include FRL, IEP, ELL, alternative, GT, HCY, and all students. At \$1,300,000 per 1000 students, this will provide funding for approximately 100 tutors.	\$ 509,950
BS-FB-2	Repairing and improving school facilities to reduce health hazards	0	4414	(BS-FB-2) Jenkins HVAC (BS-FB-2) This request is to replace the Heating, Ventilation, and Air Conditioning (HVAC) system at Jenkins MS. The current system is at the end of its expected life cycle and many replacement parts are no longer available. The replacement HVAC system at Jenkins Middle School will provide a safe learning environment by providing adequately conditioned air that will be more comfortable for learning and has appropriate ventilation. This will allow this school to maintain operation and continuity of services.	\$ 5,766,475
PSS-FB-2	Addressing learning loss	0	9414	(PSS-FB-2) Additional Professional Development Days Salaries & Benefits: If funding is allocated through September 2024, providing a pre--contract stipend to approx. 200 new certified teachers annually, it would enable them to attend a 3-day professional learning event. This will include grade-band and role-specific differentiated training to meet the technological and instructional needs of individual employees. With this training, new school-based staff will be equipped to engage with students on Day 1, and begin the school year. This funding for professional development will allow D-11 to invest in and set up our newly hired teachers for success by providing differentiated training in technology, instruction, and other necessary, differentiated content for teachers and Special Services Providers. This event would include new hires, between January 2023- August 2024. This specialized PD will allow an increase in time dedicated to addressing new hires' complex training needs. Having prepared staff decreases time on task and produces more effective and efficient classrooms which will help make up for learning loss. This will also help with teacher retention and help to ensure a competent, safe and secure environment. This PD will address Learning Loss, and teacher retention by providing for: 1) The increase in teacher and student-based technology required to run a classroom, now more urgent because of COVID; 2) The need to focus on the Academic Master Plan and train staff on Best First Instruction foundations; 3) The extra/additional differentiated needs of the new staff (SPED, Counselors, Nurses). Prepared teachers are more likely to begin the year with a solid foundation of information, skills, and knowledge. They have smaller knowledge "gap" to fill and start the year "Day 1 Ready", which impacts students' success, as teachers are more effective from the get-go. With the increasing number of PowerSchool programs, teachers need to know how to use the programs before school begins to set up any student-based data. The connections of attendance, grades, student content, parent communication, and Schoology lessons are all integrated through PowerSchool. This	\$ 240,000

				requires time to learn and the Day 1 Ready event provides that time. District Initiatives- First Best Instruction- Kagan- MTSS- etc are foundational to best instruction, also supporting an effective teacher at the beginning of the school year. The PD is NOT VIRTUAL. No recording of sessions has been approved by ITLS, C&I or other leaders. Because learning sessions would include navigating PowerSchool programs/modules, engaging in Best First Instruction/Engagement strategies, MTSS practice, Educator Effectiveness training (state-mandated), introductory sessions for differentiated groups like SPED, nurses, counselors, and more, facilitators request in-person/hands-on learning options only. The total budget amount for two years: \$240,000. The goal would be to train approximately 200 new hires for 3 days (\$600 stipend, \$200 daily) each year for an estimated 400 teachers, served over a two-year period. This year we had 188 new hires attend the required 3-day Master Agreement/(non-paid) New Teacher Orientation.	
SUPT-FB-6	Addressing Learning Loss	0	9414	Principal Coaching (SUPT-FB-6) The pandemic has resulted in significant school leadership turnover due to increased demands, stress, and competing needs. First year principals need significant support in order to effectively address learning loss, manage student needs, and support school staff. Research demonstrates that coaching is a powerful form of professional development that results in substantial improvement in professional practice. Approximately 15 principals will be partnered with a leadership coach who will spend between 5-15 hours per week providing targeted/In-person coaching for first year principals. The leadership coaches are retired successful district 11 as well as successful out-of-district retired principals. The implementation of a quality coaching program and job specific professional development will improve retention of building principals, increase instructional leadership resulting in improved student learning outcomes, and enhance building culture. The Pandemic had negative impacts on all facets of our schools to include student learning, staff culture, and student behavior. Building principals need significant, ongoing support to address these foundational elements and create structures and supports that close learning loss gaps. Coaching has proven the most effective form of professional development for educators. Research continues to elevate the impact building principals have on student academic outcomes. Job-imbedded, in person coaching will significantly improve instructional leadership, resulting in improved student achievement and growth. The hours that are provided for each principal are based on the needs at each school. This activity is different from the coaching in ALL-FB-3 "Wrap Around Services for Priority Schools" because there will be no overlap in schools. The Wrap-Around school leaders are not the same as those who will be receiving this principal coaching. This budget includes extra-duty pay including benefits for principals and temp workers, MCrel - purchased services	\$ 500,000
TS-FB-4-D	Preparedness and Response	0	4414	Cybersecurity (TS-FB-4-D) With the 1-1 initiative funded by ESSER funds, a change that was prompted by COVID, was the need to have a comprehensive, integrated security solution in place to mitigate cybersecurity risks from wireless devices going back and forth from unsecured home networks to the District network. Allowing staff and students to log on from anywhere, any time is an inherent risk; we need to upgrade our security infrastructure to support 21st century learning. The devices that were deployed to enable learning during the pandemic require increased insurance through Cisco Security EA. Having an integrated solution also shows our cyber insurance carrier that we are analyzing and attempting to minimize cyber risk. Using the tools included in the Cisco EA is the first step in our cyber risk posture. The requested funds will provide for an updated cyber solution, complete with all the software components needed to comply with our cybersecurity insurance policy. This is necessary to maintain the operation and continuity of services.	\$ 1,703,421
IND-1	Other activities for operations and services	0	4414	Indirect costs - necessary to provide a service but may not be readily identified with or easily allocable to a particular cost objective for a Title program. Indirect costs include, but are not limited to: goods and services required for program administration, including the rental or purchase of equipment (unless purchased for direct program services or activities, which should be identified as direct program costs	\$ 3,835,547
AACL	Purchased Services from District by Charter Schools		4414	AACL Discretionary funds for Principals of Charter schools.	\$ 325,838

AACL	Purchased Services from District by Charter Schools		9414	Learning Loss 20%	\$ 130,224
CIVA	Purchased Services from District by Charter Schools		4414	CIVA Discretionary funds for Principals of Charter schools.	\$ 318,227
CIVA	Purchased Services from District by Charter Schools		9414	Learning Loss 20%	\$ 79,557
Community Prep	Purchased Services from District by Charter Schools		4414	Community Prep Discretionary funds for Principals of Charter schools.	\$ 405,339
Community Prep	Purchased Services from District by Charter Schools		9414	Learning Loss 20%	\$ 101,335
Eastlake	Purchased Services from District by Charter Schools		4414	Eastlake	\$ 225,315
Eastlake	Purchased Services from District by Charter Schools		9414	Learning Loss 20%	\$ 70,213
GLOBE	Purchased Services from District by Charter Schools		4414	GLOBE Discretionary funds for Principals of Charter schools.	\$ 312,893
GLOBE	Purchased Services from District by Charter Schools		9414	Learning Loss 20%	\$ 78,223
Roosevelt	Purchased Services from District by Charter Schools		4414	Roosevelt Discretionary funds for Principals of Charter schools.	\$ 1,007,867
Roosevelt	Purchased Services from District by Charter Schools		9414	Learning Loss 20%	\$ 258,670

**\$ 47,901,709**

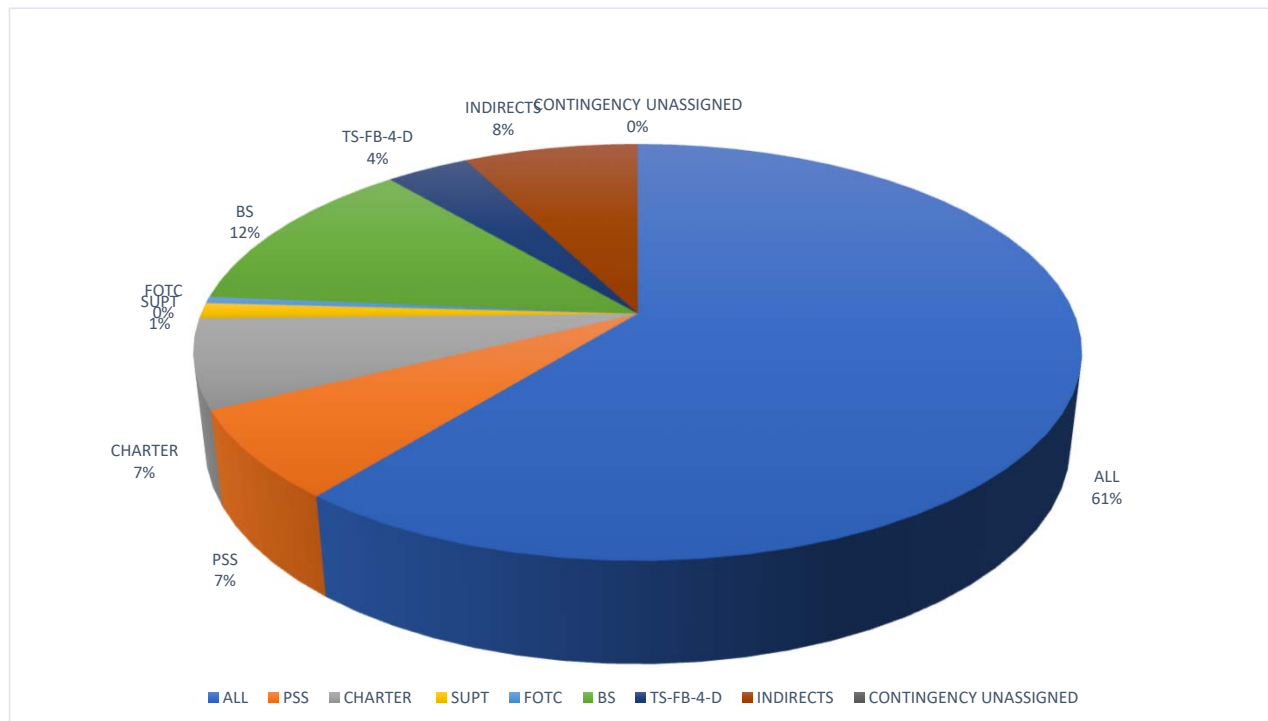
## ESSER III Budget by Division

FY23-24 Proposed Budget

<b>ESSER III 4414/9414</b>	
ALL	\$29,026,183.40
PSS	\$2,543,593.04
CHARTER	\$3,313,702.30
SUPT	\$1,043,429.42
FOTC	\$508,906.63
BS	\$5,915,242.00
TS-FB-4-D	\$1,703,421.43
INDIRECTS	\$3,835,547.10
CONTINGENCY UNASSIGNED	\$11,683.68
	<hr/>
	\$47,901,709.00

**ESSER III**

**4414/9414**





# **RENTAL INFORMATION**



## Facility Rental Rates

<b>Elementary Schools</b>	
Cafateria	\$45.00/hr
Classrooms	\$20.00/hr
Fields	\$35.00/hr
Gymnasiums/Band rooms	\$25.00/hr
Parking Lot	\$35.00/hr
Table Space *See advertising note	\$10.00/hr
Facility Use & Admin Fee	\$20.00/hr
<b>Middle Schools</b>	
Auditoriums	\$80.00/hr
Auditorium Equipment Fee	\$40.00/day, includes lights/sound boards/podium/microphones
Classrooms	\$20.00/hr
Fields	\$20.00/hr
Gymnasiums/ Band room/ Choir Room	\$30.00/hr
Cafateria	\$45.00/hr
Parking Lot	\$35.00/hr
Table Space *See advertising note	\$10.00/hr
Facility Use & Admin Fee	\$40.00/hr
<b>High Schools</b>	
Auditorium/ Wasson Campus & Palmer HS (Includes 2 dressing rooms)	\$240.00/hr
Auditorium/ Coronado HS, Mitchell HS and Doherty HS (Includes 2 dressing rooms)	\$180.00/hr
Setup/rehearsal/Strike Time	\$50.00/hr
Black Box	\$20.00/hr
Auditorium Equipment Fee	\$40.00/day, includes lights/sound boards/podium/microphones
Gymnasium (Main)	\$45.00/hr
Gymnasium (Axillary)	\$30.00/hr
Band Room, Choir Room	\$25.00
Cafateria/Stage/Commons	\$45.00/hr
Classroom	\$20.00/hr
Field	\$35.00/hr

Parking Lots	\$35.00/hr
Tennis Courts	\$30.00/hr/Per court
Swimming Pools (Doesn't include lifeguard)	\$55.00/hr
Facility Use & Admin Fee	\$55.00/hr
Nikola Tesla Auditorium	\$75.00/hr
Auditorium Equipment Fee	\$40.00/day, includes lights/sound boards/podium/microphones
Facility Use & Admin Fee	\$10.00/hr
<b>Garry Berry Stadium</b>	
Stadium Rental (Games, including lights)	\$110.00/hr
Stadium Rental (Practice Times only)	\$82.00/hr
Stadium Manager (must be a D11 employee)	\$40.00/hr
Track Use	\$55.00/hr
Scorekeeper (must be a D11 employee)	\$55.00/Per Game
Pressbox Announcer	\$55.00/Per Game
Lower turf field	\$65.00/hr
Stadium Restrooms (Use of Portable)	\$40.00/day
<p>*Please Note: Non-profit rates are available for <b>High School auditoriums</b> with a valid and current 501( C ) (3) determination letter from the Internal Revenue Service.</p>	
<b>Operational Costs</b>	
<p>The operational costs of each facility will be determined individually depending on the facility, the use, the number of D11 employees hired to work, and other criteria needed for the event.</p>	
<b>Event Staff</b>	
Site Supervisor	\$40.00/hr
Building Technician	\$40.00/hr
Security	\$40.00/hr
Auditorium Manager	\$45.00/hr
Auditorium Technician	\$25.00/hr
AV Technician	\$40.00/hr

**\*Please Note:** The cost of renting a facility includes hourly rental charge PLUS costs of operation. There will be a \$100.00 non-refundable cancelation fee due at the time of reservation for large or long-term rentals, which will be applied to the last month of rent.

## Billing

- \*Payments are required ten(10) working days in advance of use.
- \*Please pay online or check payable to District 11.

\*Payment by credit card can be made through My School Bucks [d11.org/myschoolbucks](https://d11.org/myschoolbucks). This link will also be on your invoice.

\*No space can be utilized until a contract is signed, a current certificate of liability insurance is on file, and fees are paid in full.

## **Advertising**

All advertising for activities, which take place in or on the licensed property, shall include the following statement: *These activities will take place on property that (name of Grantee) has leased from Colorado Springs School District 11 pursuant to D-11 Board of Education Policy KF. Our group has paid a full rental fee for the facility and therefore, our rental of the facility is not supported by tax dollars. Our use of a district facility represents neither agreement nor disagreement with our group's goals, purposes, or statement by the Board, administration, or the district.*

\*D11 does not provide or distribute advertising for lessees.

\*Lifeguards: Renters must provide a water safety (WSI) and a certified lifeguard for every 25 swimmers.

\*Table space may be leased to, among others, political candidates or advocates for purposes of political campaigning. In this regard, all political candidates, regardless of their party affiliation or political beliefs, will be given an opportunity to lease table space at certain specified School District 11 events (back-to-school nights or school open houses). Lessees will have access to their leased table space only, and mobility is limited to the area adjacent to the leased table. The assigned table location is at the discretion of the school administrator.

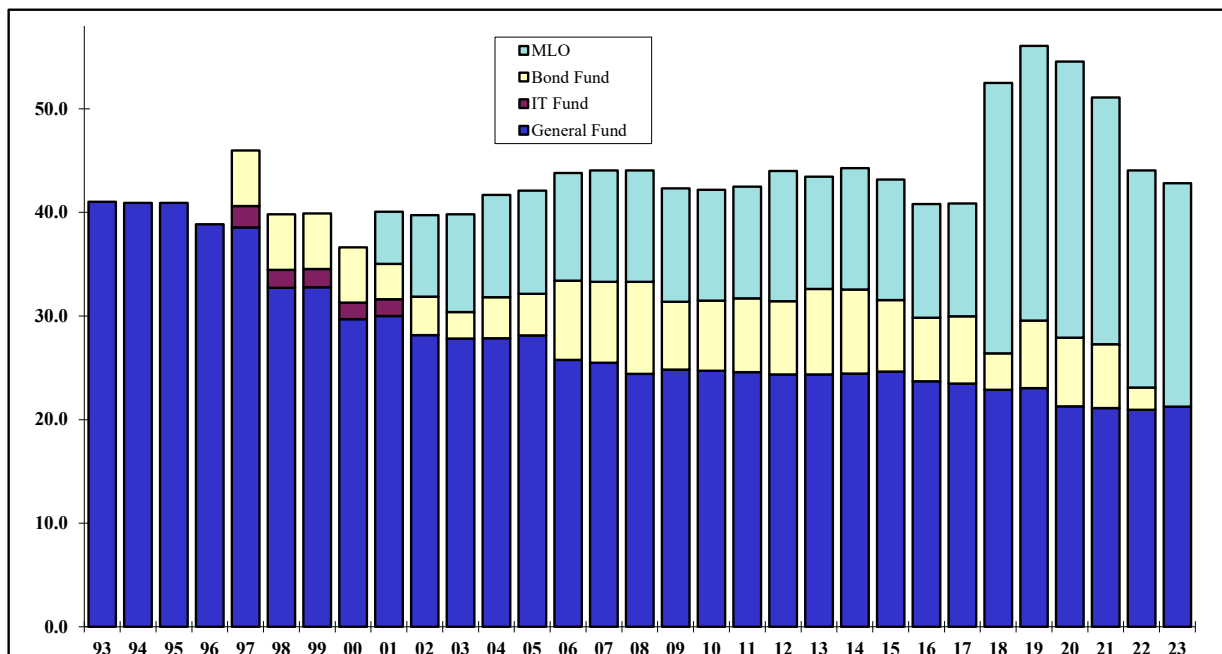
**INFORMATION: PROPERTY TAX**

**RATES AND ASSESSMENTS**

# Colorado Springs School District 11

## History of Mill Levy from 1993 to 2023

Collection Year	Certified Funded Pupil Count	General Fund		Override Levies		Bond Mill Levy	Total Mill Levy
		Regular Mill Levy	Abatement Levy	IT	General		
				Fund Mill Levy	Fund Mill Levy		
1993	30,522	40.080	0.953	0.0	0.0	0.0	41.033
1994	30,519	40.080	0.850	0.0	0.0	0.0	40.930
1995	31,046	40.080	0.850	0.0	0.0	0.0	40.930
1996	31,440	38.631	0.234	0.0	0.0	0.0	38.865
1997	31,741	38.314	0.234	2.077	0.0	5.350	45.975
1998	31,581	32.497	0.213	1.748	0.0	5.350	39.808
1999	31,556	32.497	0.293	1.755	0.0	5.350	39.895
2000	31,418	29.536	0.148	1.596	0.0	5.350	36.630
2001	31,242	29.536	0.457	1.627	5.039	3.402	40.061
2002	31,152	28.002	0.140	0.0	7.882	3.720	39.744
2003	30,867	27.628	0.208	0.0	9.426	2.550	39.812
2004	30,835	27.628	0.227	0.0	9.873	3.970	41.698
2005	30,538	27.628	0.502	0.0	9.944	4.020	42.094
2006	30,163	25.543	0.209	0.0	10.411	7.650	43.813
2007	29,604	25.357	0.141	0.0	10.737	7.810	44.045
2008	29,108	24.176	0.246	0.0	10.758	8.865	44.045
2009	28,878	24.176	0.642	0.0	10.953	6.560	42.331
2010	28,582	24.176	0.550	0.0	10.707	6.750	42.183
2011	28,245	24.026	0.549	0.0	10.783	7.135	42.493
2012	28,165	24.026	0.330	0.0	12.568	7.080	44.004
2013	28,095	24.026	0.330	0.0	10.820	8.263	43.439
2014	27,841	24.026	0.425	0.0	11.720	8.093	44.264
2015	27,585	24.026	0.622	0.0	11.617	6.900	43.165
2016	27,276	23.239	0.455	0.0	10.980	6.129	40.803
2017	26,980	23.240	0.230	0.0	10.890	6.510	40.870
2018	26,627	22.556	0.332	0.0	26.098	3.513	52.499
2019	26,405	22.556	0.492	0.0	26.534	6.502	56.084
2020	25,709	20.715	0.574	0.0	26.653	6.616	54.558
2021	25,098	20.715	0.410	0.0	23.829	6.150	51.104
2022	24,008	20.715	0.221	0.0	20.953	2.165	44.054
2023	22,908	20.715	0.544	0.0	21.562	0.000	42.821



## Colorado Springs School District 11 PROPERTY TAX PER PUPIL DATA

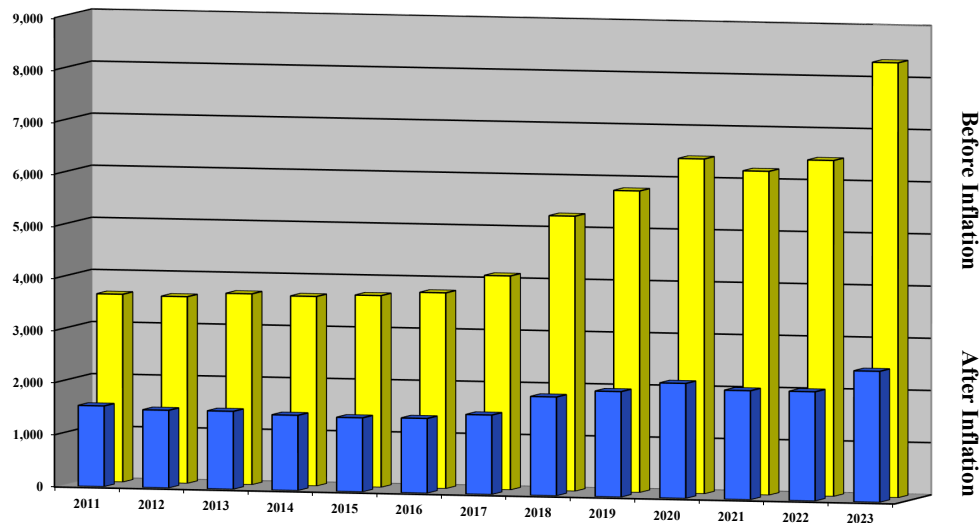
Collection Year	Fiscal Year	Assessed Valuation	Levy Per \$1,000 of Assessed Valuation	Property Tax Revenue Levied	Certified Funded Pupil Count	Inflation Rate	Inflation Factor*	Property Tax Per Pupil Before Inflation	Property Tax Per Pupil After Inflation
2011	FY11/12	2,307,248,850	44.004	101,528,178	28,165	2.00%	232.6	3,605	1,550
2012	FY12/13	2,316,851,070	43.445	100,655,595	28,095	3.27%	240.2	3,583	1,491
2013	FY13/14	2,303,640,340	44.264	101,968,336	27,841	1.90%	244.8	3,663	1,496
2014	FY14/15	2,323,985,180	43.165	100,314,820	27,585	2.80%	251.6	3,637	1,445
2015	FY15/16	2,458,814,590	40.803	100,327,012	27,276	2.80%	258.7	3,678	1,422
2016	FY16/17	2,478,479,550	40.880	101,320,244	26,980	1.20%	261.8	3,755	1,435
2017	FY17/18	2,643,782,060	41.340	109,293,950	26,627	2.80%	269.1	4,105	1,525
2018	FY18/19	2,653,571,140	52.499	139,309,831	26,405	3.40%	278.3	5,276	1,896
2019	FY19/20	2,774,432,980	56.084	155,601,299	26,898	2.70%	285.8	5,785	2,024
2020	FY 20/21	3,026,882,100	54.558	165,140,634	25,709	1.90%	291.2	6,423	2,206
2021	FY 21/22	3,050,219,290	51.104	155,878,407	25,098	2.00%	297.0	6,211	2,091
2022	FY 22/23	3,511,392,070	44.054	154,690,866	24,008	3.50%	307.4	6,443	2,096
2023	FY23/24	4,462,758,200	42.821	191,099,769	22,908	8.00%	332.0	8,342	2,512

\*Note: Taxes are assessed on a calendar year.

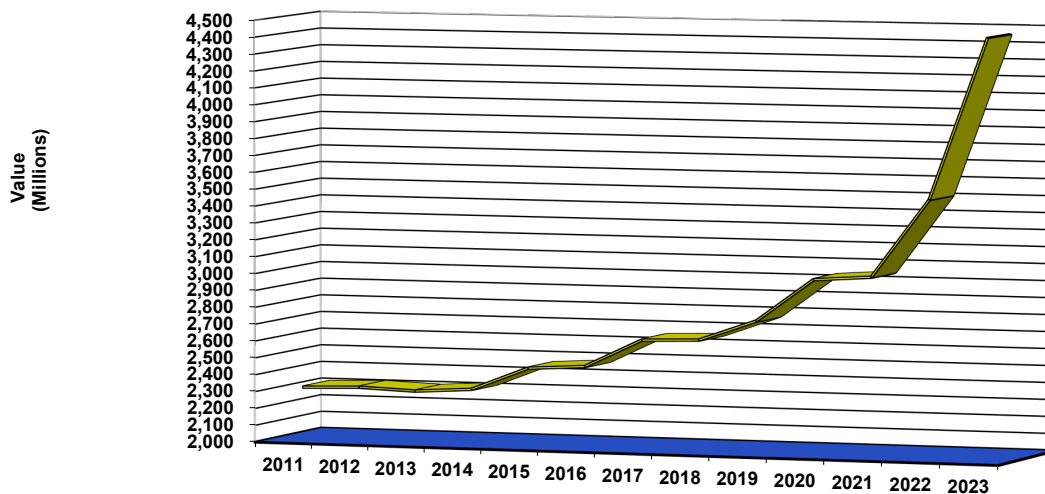
Inflation factor, 1982-84 = 100. Data source U.S. Department of Labor.

Property tax revenue levied assumes 100% cash collection. Historically, the District only receives about 99.6% for the entire calendar year because some tax revenues become uncollectible.

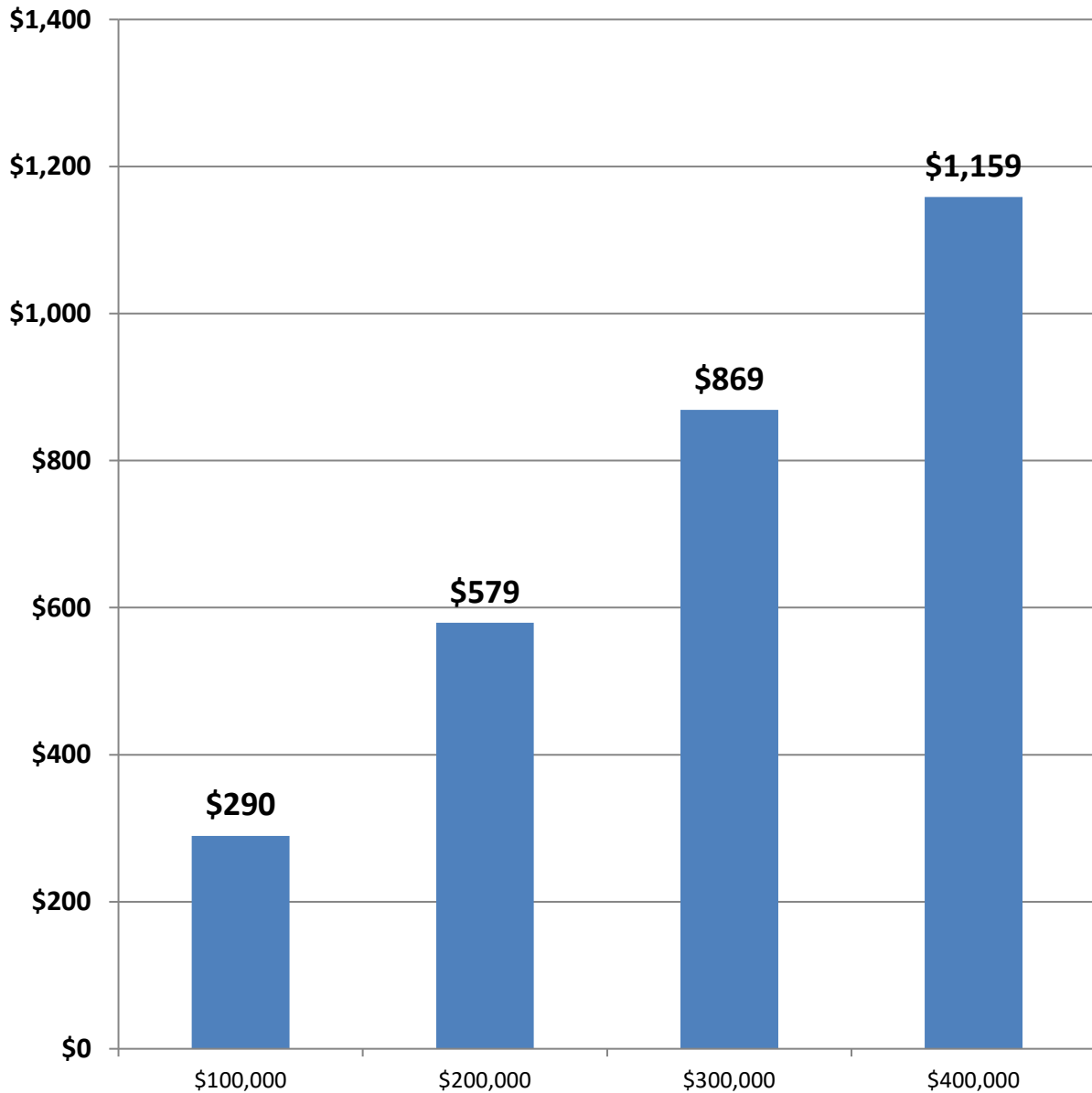
### Property Tax Revenue Per Pupil



### Assessed Valuation



**School District 11**  
**2023 Tax Levy on FMV of Four Different Homes**



Fair Market (FMV) of Home



## GLOSSARY OF SCHOOL FINANCE TERMS

**ACCOUNTABILITY COMMITTEE** - The State Accountability Committee consists of 18 members who assist the State Board of Education in performing its duties by studying the effectiveness of public school districts and recommending improvement strategies to the State Board of Education. Local Accountability Committee members are appointed by local boards of education. The advisory accountability committee consists of at least one parent, one teacher, one school administrator and a taxpayer from the district. This committee makes recommendations to its local board relative to the accountability program.

**ACCREDITATION** - The recognition of each school as maintaining standards that are set forth by the state that allow its graduates to move to higher levels of education.

**ACCRUAL** – An accounting method that recognizes income when it is earned and expenses when incurred regardless of when the cash is received or disbursed. Also to accumulate or have due after a period of time such as vacation time.

**AD VALOREM TAXES** - Taxes levied on the assessed valuation of real and personal property located within the boundaries of the district which is the final authority in determining the amount to be raised for education purposes.

**AGENCY FUND** - A fund used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

**AMENDMENT ONE** - Taxpayer's Bill of Rights (TABOR). As stated in the Amendment, "Its preferred interpretation shall reasonably restrain most the growth of government." The bill contains spending limits and revenue limits. Limits applying to school districts are: (1) the maximum annual percentage change in each local district's fiscal year spending equals inflation in the prior calendar year plus annual local growth, adjusted for revenue changes approved by voters after 1991, (2) the maximum annual percentage change in each district's property tax revenue equals inflation in the prior calendar year plus annual local growth, adjusted for property tax revenue changes approved by voters after 1991. "Local growth" for a school district means the percentage change in its student enrollment.

**AMORTIZED** - the gradual reduction of a debt through a schedule of regular payments made over a period of time.

**APPROPRIATION** - The setting aside by resolution of a specified amount of money for a fund with an authorization to make expenditures and incur obligations for the purposes thereof.

**APPROPRIATION RESOLUTION** - A formal resolution by a board of education to set aside a specified amount of money for a fund with an authorization to make expenditures and incur obligations for specific purposes.

**ASSESSED VALUATION (AV)** - A valuation set upon real estate or other property by a government as a basis for levying taxes.

**AT RISK FUNDING** – A variable within the Total Program Funding formula that recognizes that expenses among districts vary as pupil populations vary, especially at-risk populations. Eligibility for participation in the federal free lunch program is used as a proxy of each school district's at-risk pupil population.

**BALANCED BUDGET** – The allocation of projected resources into appropriated expenditures and reserves to the extent that all estimated resources equal all estimated appropriations.

**BOARD OF EDUCATION (BOE)** - The Board of Education for a school district. Each school district is to be governed by a board of education consisting of the number of school directors prescribed by law. The board possesses all powers delegated to a board of education or to a school district by law, and performs all duties required by law.

**BONDS** - Interest bearing certificates of public indebtedness or obligations made by the district which are insured against default by a third party.

**BORROWING** - A board may, by resolution, authorize the borrowing of unencumbered money from one fund to another (except the Bond Redemption Fund). Such money must be repaid when needed by the lending fund, but in any event must be repaid within three months after the beginning of the following budget year.

**BUDGET** - A summary statement of plans expressed in quantitative terms; a forecast of future events including anticipated revenue and expenditures, and the financial position of a district at some future point in time.

**BUDGET YEAR** - July 1 through June 30 constitutes the mandatory budget year for public school districts for all funds. C.R.S. 22-53-103.

**CAPITAL OUTLAY** - An expenditure which results in the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial, additional and replacement of equipment.

**CAPITAL RESERVE FUND** - A type of capital projects fund whose uses and limitations are specified by legal authority in C.R.S. 22-45-103(1)(c).

**CATEGORICAL PROGRAM SUPPORT FUNDS** - Educational support funds provided from a higher governmental level and specifically limited to (earmarked for) a given purpose. Includes funds received from the state pursuant to section 22-53-116 due to increased enrollment, funds received from the state pursuant to the "English Language Proficiency Act," article 24 of this title, transportation aid received from the state pursuant to article 51 of this title, approved pilot preschool program aid received from the state and vocational education aid received from the state pursuant to article 8 of title 23, C.R.S. 22-53-114(4).

**CERTIFIED PUPIL COUNT** – Each school district counts pupils in membership as of the school day nearest October 1. This count is used to determine funding and is thus termed “Funded Pupil Count.” After a state audit of these counts and corrections (if necessary) are made, this count becomes “certified” and is referred to as such.

**COHORT SURVIVAL MODEL** – The cohort survival method estimates future enrollment at a given grade level by establishing an average of the ratios of the subsequent years to the previous years for a cohort (age group) of students and then multiplying the current enrollment for the cohort by that average to obtain an estimate of the next year’s enrollment. The greater the number of previous years used in the model, the more stable will be the projection. However, as longer term projections are generated, the error variance becomes cumulative, resulting in greater discrepancies between projected and actual enrollments. The methodology works well in situations of relatively stable growth or decline, but is subject to greater amounts of error when enrollment is fluctuating or when longer term (greater than three years) projections are made.

**CONTRA-REVENUE ACCOUNT** – The purpose of contra-revenue accounts are to provide a process to eliminate revenue received as a result of expenditures for services purchased by other funds.

**DEFERRED** – The withholding of payment until a certain time.

**DEPARTMENT OF EDUCATION** – The Colorado Department of Education cited in C.R.S. 24-1-115 and C.R.S. 22-53-103 (3).

**DISTRICT** - Any public school district organized under the laws of Colorado, except a junior college district. C.R.S. 22-353-103(4).

**EMERGENCY RESERVE** – C.R.S. 22-45-103 (3) requires a school district to hold an unrestricted general fund or cash fund emergency reserve in the amount required under the provisions of section 20 (5) of article X of the state constitution: except that a district may designate property owned by the district as all or a portion of the required reserve in accordance with section C.R.S 22-44-105 910 (c.5).

**ENDOWMENT FUND** - A fund from which the income may be expended, but whose principal must remain intact. See TRUST AND AGENCY FUND.

**ENTERPRISE FUND** - A fund to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**EQUALIZATION, STATE** - General State aid or support provided to the District under the Public School Finance Act of 1988. C.R.S. 22-50-105.

**EXPENDITURES** - Charges incurred, whether paid or unpaid which are presumed to benefit the current fiscal year.

**FIDUCIARY FUNDS** - These are trust and agency funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

**FISCAL YEAR (FY)** - A 12-month accounting period beginning July 1 and ending June 30 of the following year.

**FLOATING INDEBTEDNESS** - Short-term or non-funded debt.

**FOOD SERVICE FUND** - A type of special revenue fund used to record financial transactions related to food service operations.

**FTE** – Full Time Equivalent.

**FUND** - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**FUND BALANCE** - The excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues for the periods over its liabilities, reserves, and appropriations for the period.

**FUNDED PUPIL COUNT** – School district funding is based on an annual October pupil count. Each district counts pupils in membership as of the school day nearest October 1 (the official count day). Districts are given an eleven-day window in which to establish membership of students, thus providing an opportunity to include students who may be absent on the official count day.

**GASB 34** – Governmental Accounting Standards Board Statement No. 34. Statement No. 34 was unanimously approved June 30, 1999 to significantly change how public school organizations issue financial statements in conformity with generally accepted accounting principles (GAAP). Districts must comply with public decisions concerning the raising and spending of public monies in the short term. A district must also demonstrate the extent to which it has met and can continue to meet its operating objectives in an efficient and effective manner into the future.

**GENERAL FUND** - A fund to account for all financial resources except those required to be accounted for in another fund. C.R.S. 22-45-103 states that all revenues, except those revenues attributable to the Bond Redemption Fund, the Capital Reserve Fund, the Special Building Fund, the Insurance Reserve Fund and any other fund authorized by the State Board of Education, shall be accounted for in the General Fund. Any lawful expenditure of the school district, including any expenditure of a nature which could be made from any fund, may be made from the General Fund.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** – Uniform minimum standards of and guidelines to financial accounting and reporting. Adherence to GAAP assures that financial reports of all state and local governments – regardless of jurisdictional legal provisions and customs – contain the same types of financial statements and disclosures, for the same categories and types of funds and account groups, based on the same measurement and classification criteria. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

**GOVERNMENTAL DESIGNATED-PURPOSE GRANTS** - Grants received from federal, state or local governments to be used for a specific purpose.

**GOVERNMENTAL FUNDS** – These are the funds through which most governmental functions are typically financed. These funds include the Capital Reserve Fund, Mill Levy Override Fund, Designated Purpose Grants Fund, Information Technology Fund, Special Revenue Fund, Bond Redemption Fund, Building Fund, Permanent Fund and General Fund.

**INCOME** - The excess of revenue earned over the related expenses for a given time period.

**INCREMENTAL BUDGET REQUEST (IBR)** – The form that a budget manager is required to complete when requesting additional money for that department's budget. The form is signed by the division head and states the use of funds. This form is approved, rejected or modified during budget development for the following fiscal year.

**INSTRUCTIONAL SUPPLIES AND MATERIALS** - Instructional supplies and materials include, but are not limited to, supplies, textbooks, library books, periodicals, warehouse inventory adjustment and other supplies and materials.

**INSTRUCTIONAL UNITS** - For an individual school district, the number of instructional units is derived by dividing the pupil enrollment of the district by the applicable unit funding ratio for the setting category. C.R.S. 22-53-106.

**INTERNAL SERVICE FUND** - A fund established to finance and account for goods or services provided by a designated department or agency to other departments or agencies within a single governmental unit. Amounts expended by the fund are restored thereto either from operating earnings or by transfer from other funds, so that the original fund capital is kept intact.

**INTRAFUND TRANSFER** - Money that is taken from one function or object within a fund and transferred to another function and object within the same fund.

**INTRA/INTERGOVERNMENTAL SERVICE FUND** - Used to account for the financing of special activities and services performed by a designated organization unit within a school district jurisdiction for other organization units within the school district's jurisdiction. See INTERNAL SERVICE FUND.

**JOINT DISTRICT** - A public school district organized under the laws of Colorado, the territory of which is located in more than one county.

**LEGAL INVESTMENTS** - Investments that governmental units are permitted to make by law.

**LIBRARY BOOKS** - Expenditures for regular or incidental purchases of school library books available for general use by students, including any reference books even though such reference books may be used solely in the classroom. Also, recorded here are costs of binding or other repairs to school library books. The initial purchase of books for a new school library or any material accessions involving an expansion of the library are recorded under CAPITAL OUTLAY as Other Capital Outlay.

**MALCOLM BALDRIGE** – An approach to improvement and performance excellence. The criterion provides the basis for self-assessment, role models and feedback. It is employed to improve business performance practices, facilitate communication and share best practices within the organization and with outside customers. It fosters partnerships across industry sectors and serves as a tool for improving performance, planning, training and organizational assessment.

**MILL LEVY** - The rate of taxation based on dollars per thousand of assessed valuation.

**MODIFIED ACCRUAL BASIS** - The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for inventories of materials and supplies that may be considered expenditures either when purchased or when used, and prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**NET ASSETS** - An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

**OBJECT** - A category of goods or services purchased.

**OPERATING RESERVE** - A provision in the general fund, not to exceed fifteen percent of the amount budgeted for the current. The operating reserve shall not be appropriated nor may any moneys be expended there from during the current fiscal year. It shall be a continuing reserve and be considered as a beginning general Fund balance for the following fiscal year. C.R.S. 22-44-106.

**PERMANENT FUND** - A governmental fund type that records donations received that are restricted by a trust agreement. The trust agreement stipulates that only the interest income can be spent and the principal is left intact for the duration of the trust agreement. The restricted use of the funds must be for school district operations.

**PROGRAM** – A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. The program dimension provides the school district a framework to classify expenditures to determine total costs of attaining such predetermined objectives. The program dimension allows a school district to charge costs, instructional and support, directly to the benefiting programs.

**PROPRIETARY FUND** - Proprietary funds focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows.

**PUPIL ENROLLMENT** - The average of the number of pupils enrolled on October 1 next preceding such budget year or the school day nearest said date, as evidenced by the actual attendance of such pupils prior to said date.

**PUPIL FUNDING** - For a district for any budget year, pupil funding is derived by multiplying the pupil enrollment of the district for said budget year by the sum of the three pupil funding components for the district setting category. The three components are (1) Instructional Materials and Supplies and Instructional Capital Outlay, (2) Capital Reserve and Insurance Reserve, and (3) Instructional Purchase Services. C.R.S. 22-53-108.

**QUALIFIED ZONE ACADEMY BOND** - Bonded indebtedness that is made available (interest free) to districts with eligible schools. Eligible schools are schools that have a reasonable expectation, as of the date of issuance of the bonds, that at least 35% of the students in attendance are participants in free or reduced cost lunches established under the National School Lunch Act.

**REVENUES** - Addition to assets which do not increase any liability, do not represent the recovery of an expenditure, do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets and do not represent contributions of fund capital in Food Service and Pupil Activity Funds.

**RISK-RELATED ACTIVITY FUND (RRAF)** - A special revenue fund used for the payment of loss of or damage to the property of unit of local government or to service and pay premiums on insurance; or used for the payment of administrative expenses, loss control, workers' compensation and legal claims against the public entity which have been settled or compromised or judgments rendered against the public entity for injury or to secure and pay for premiums on insurance.

**SOURCE OF FUNDS** - This dimension identifies the expenditure with the source or revenue, i.e., local, county, state, federal, and other to differentiate categorical aid expenditures from noncategorical expenditures.

**SPECIAL EDUCATION** - Education for those children who are unable to receive reasonable benefit from ordinary education in the public schools because of specific disability conditions.

**SPECIAL REVENUE FUND** - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects: that are legally restricted to expenditure for specific purposes. Under NCGA Statement 1, the use of Special Revenue Funds is required only when legally mandated.

**SPECIFIC OWNERSHIP TAX** - An annual tax imposed upon each taxable item of certain classified personal property, such as motor vehicles, which tax is computed in accordance with state schedules applicable to each sale of personal property.

**SUPPLEMENTAL BUDGET** - Where money for a specific purpose from other than ad valorem taxes subsequently (following adoption of the budget) becomes available to meet a contingency, a supplemental budget for expenditures not to exceed the amount of said money may be adopted and appropriation of said money made therefrom.

**SUPPLIES AND MATERIALS** - Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

**TABOR** – On November 3, 1992 the voters of Colorado passed an amendment to the Colorado constitution named the “Taxpayer Bill of Rights” or TABOR. The purpose of the amendment was to place limitation on the growth of all government spending. In its simplest form TABOR limits spending growth equal to inflation in the prior year plus annual local growth. Inflation is defined as the percentage change in the Denver-Boulder Consumer Price Index. For school districts, local growth is defined as the change in school enrollments.

**TAX ANTICIPATION NOTE** - Notes issued in anticipation of collection of taxes, usually retireable only from tax collections, and frequently only from the tax collections anticipated with their issuance. The proceeds of these notes are treated as current loans if paid back from the tax collections anticipated with the issuance of the notes.

**TOTAL PROGRAM FUNDING** –Funding to school districts is based on a per-pupil formula that calculates total program. for each pupil funded in the October 1 pupil count, the formula provides a base per-pupil amount of money plus additional money which recognizes district-by-district variances in: (a) costs of living, (b) personnel costs, and (c) size. The Total Program amount also includes additional funding for at-risk pupils. As these components vary among school districts, so do the expenses of the districts and, as such, the amount of total program funding provided.

**TRANSFERS** - This object category does not represent a purchase; rather, it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the recipient (person or agency).

**TRUST FUND** - A fund used to account for money and property held in trust by a district for individuals, government entities or nonpublic organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund.

**UNENCUMBERED APPROPRIATION** - That portion of an appropriation not yet expended or encumbered.

**VENDOR** - An individual or corporation that provides services, supplies, or equipment to the district.

**VOUCHER** - A document that authorizes the payment of money and usually indicates the accounts to be charged.

**YIELD** - The rate of annual income returned on an investment, expressed as a percentage. (a) Income yield is obtained by dividing the current dollar income by the current market price for the security. (b) Net yield or yield of maturity is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.



## List of Commonly Used Acronyms at School District 11

<b>ABE</b>	Adult Basic Education
<b>ACE</b>	Alternative Cooperative Education
<b>ACO</b>	Administrative Contracting Officer
<b>ACT</b>	American College Testing
<b>ACT</b>	Academic System, Culture of Performance and Talent Development
<b>AD</b>	Athletic Director
<b>ADA</b>	Americans with Disabilities Act
<b>ADD/ADHD</b>	Attention Deficit Disorder / Attention Deficit Hyperactivity Disorder
<b>ADE</b>	Automated Data Exchange
<b>ADM</b>	Administration
<b>ADS</b>	Application Development and Support (formerly Information Systems or IS)
<b>AEC</b>	Alternate Education Campus
<b>AED</b>	Amortization Equalization Disbursement
<b>AEFLA</b>	Adult Education Family Literacy Act
<b>AFE</b>	Adult and Family Education
<b>ALJ</b>	Administrative Law Judge
<b>ALL</b>	Achievement, Learning and Leadership (formerly ICSS)
<b>ALP</b>	Advanced Learning Plan
<b>AMAO</b>	Annual Measurable Achievement Outcomes
<b>AMP</b>	Academic Master Plan
<b>AP</b>	Assistant Principal
<b>APF</b>	Annual Performance Framework
<b>APR</b>	Annual Performance Review
<b>APPLE</b>	Academic Performance Plan for the Learning Environment
<b>ARC</b>	Annual Required Contribution (for pension reporting)
<b>ASBO</b>	Association of School Business Officials
<b>ASCA</b>	American School Counselors Association
<b>ASCENT</b>	Accelerating Students through Concurrent Enrollment
<b>ASE</b>	Adult Secondary Education
<b>AV</b>	Audio Visual
<b>AVID</b>	Advancement Via Individual Determination
<b>AVP</b>	Area Vocational Program
<b>AYP</b>	Adequate Yearly Progress
<b>BAB</b>	Breakfast After the Bell
<b>BEST</b>	Boards of Education Self-funded Trust
<b>BIC</b>	Breakfast in the Classroom or Benefits Insurance Committee
<b>BIP</b>	Behavior Intervention Plan
<b>BMF</b>	Budget Modification Form – replaces the IBR (see archive list)
<b>BOCES</b>	Board of Cooperative Education Service
<b>BOE</b>	Board of Education
<b>BRI</b>	Basic Reading Inventory
<b>BYOD</b>	Bring Your Own Device
<b>CASB</b>	Colorado Association of School Boards
<b>CASE</b>	Colorado Association of School Executives
<b>CCR</b>	Communications and Community Relations

## List of Commonly Used Acronyms at School District 11

<b>CD</b>	Compact Disc or Certificate of Deposit
<b>CDE</b>	Colorado Department of Education
<b>CEA</b>	Colorado Education Association
<b>CESP</b>	Certified Educational Support Professional
<b>CFO</b>	Chief Financial Officer
<b>CFR</b>	Claim Fluctuation Reserve
<b>CIO</b>	Chief Information Officer
<b>CMAS</b>	Colorado Measures of Academic Success (science and social studies) (replaces TCAP)
<b>COP</b>	Certificate(s) of Participation
<b>COBRA</b>	Consolidated Omnibus Budget Reconciliation Act
<b>COTR</b>	Contracting Officer's Technical Representative
<b>CP</b>	Collection Point
<b>CPI</b>	Crisis Prevention Intervention or Consumer Price Index
<b>CPR</b>	Cardio Pulmonary Resuscitation
<b>CPP</b>	Colorado Preschool Program
<b>CRF</b>	Capital Reserve Fund
<b>CSASE</b>	Colorado Springs Association of School Executives
<b>CSEA</b>	Colorado Springs Education Association
<b>CSSD</b>	Colorado Springs School District
<b>CTA</b>	Career Technical Act
<b>CY</b>	Calendar Year
<b>D-11 or D11</b>	District 11 or some other school district as D-followed by their district number (D-20)
<b>DA</b>	Decision Analysis
<b>DAC</b>	District Accountability Committee (formerly DAAC, see archive list)
<b>DAP</b>	Diversity Action Plan
<b>DARS</b>	District Acquisition Regulation System
<b>DASAE</b>	Diploma of Advanced Study in Adult Education
<b>DBS</b>	Division of Business Services
<b>DECA</b>	Distributive Educational Clubs of America
<b>DHH</b>	Deaf and Hard of Hearing
<b>DOK</b>	Depth of Knowledge
<b>DIBELS</b>	Dynamic Indicators of Basic Early Literacy Skills
<b>DPGF</b>	Designated Purpose Grant Fund
<b>DSLC</b>	Diagnostic Services and Learning Center (housed at Tesla)
<b>EA</b>	Education Assistant (special education teaching assistant)
<b>EAC</b>	Energy Advisory Committee
<b>EAGLES</b>	Exceptional Academic Gifted Learning Experience Site
<b>E &amp; O</b>	Errors and Omissions (insurance)
<b>ECOT</b>	Emergency Crisis Operations Team
<b>EDSS</b>	Educational Data Support Services
<b>EEO</b>	Equal Employment Opportunities
<b>EFL</b>	Educational Functional Level
<b>EFT</b>	Electronic Funds Transfer
<b>ELAT</b>	English Literature Admissions Test or Early Literacy Assessment Tool
<b>ELC</b>	Early Learning Center
<b>ELL</b>	English Language Learner



## List of Commonly Used Acronyms at School District 11

<b>ELPA</b>	English Language Proficiency Act
<b>ELSIP</b>	Excess of Loss Self Insurance Pool
<b>EMO</b>	Education Management Organization (for charter schools)
<b>EOP</b>	Equal Opportunity Program
<b>EPO</b>	Exclusive Provider Organization
<b>ERO</b>	Electronic Registrar Online system
<b>ELL</b>	English Language Learners
<b>ESP</b>	Education Support Professional, sometimes Education Service Provider
<b>ESSA</b>	Every Student Succeeds Act (replaces NCLB)
<b>ESY</b>	Extended School Year
<b>FBLA</b>	Future Business Leaders of America
<b>FDK</b>	Full-Day Kindergarten
<b>FERPA</b>	Family Education Rights and Privacy Act (privacy protection)
<b>FMLA</b>	Family Medical Leave Act
<b>FMP</b>	Facilities Master Plan
<b>FNS</b>	Food and Nutrition Services
<b>FOTC</b>	Facilities Operations and Transportation Center
<b>FPC</b>	Funded Pupil Count
<b>FTE</b>	Full Time Equivalent
<b>FY</b>	Fiscal Year
<b>GAAP</b>	Generally Accepted Accounting Principles
<b>GASB</b>	Governmental Accounting Standards Board
<b>GB</b>	Gigabyte
<b>GED</b>	General Educational Development
<b>GFOA</b>	Government Finance Officers Association
<b>GK12</b>	Galileo K12 (assessment)
<b>GRT</b>	Gifted Resource Teacher
<b>GT</b>	Gifted and Talented
<b>HB</b>	House Bill, usually followed by abbreviated calendar year and a 4 digit identifying number
<b>HR</b>	Human Resources
<b>IB</b>	International Baccalaureate
<b>IBNR</b>	Incurred But Not Reported Claims
<b>ICAP</b>	Individual Career and Academic Plan
<b>IDEA</b>	Individuals with Disabilities Education Act
<b>IEC</b>	Irving Education Center
<b>IEL</b>	Integrated English Literacy
<b>IEP</b>	Individualized Education Plan
<b>IGA</b>	Internal Governmental Agreement
<b>ILP</b>	Individual Literacy Plan
<b>IMS</b>	Instructional Management System
<b>INR</b>	Intent Not to Rehire
<b>IP</b>	Internet Protocol
<b>IPT</b>	IDEA Oral Language Proficiency Test
<b>IT</b>	Information and Technology
<b>JBC</b>	Joint Budget Committee
<b>JROTC</b>	Junior Reserve Officer Training Corps
<b>LAN</b>	Local Area Network

## List of Commonly Used Acronyms at School District 11

<b>LEP</b>	Limited English Proficient (or Proficiency)
<b>LRE</b>	Least Restrictive Environment
<b>LRS</b>	Learning Resource Services
<b>LTD</b>	Long Term Disability
<b>LTE</b>	Library Technology Educator
<b>LTT</b>	Library Technology Technician
<b>MAP</b>	Measurement of Academic Progress
<b>MESA</b>	Math, Engineering and Science Achievement
<b>MGP</b>	Median Growth Percentile
<b>MIS</b>	Major Improvement Strategy
<b>MLO</b>	Mill Levy Override (sometimes <b>MiLO</b> )
<b>MOA</b>	Memorandum of Agreement
<b>MOU</b>	Memorandum of Understanding
<b>MTSS</b>	Multi-Tier Support System (formerly Response to Interventions or RtI)
<b>MYP</b>	Middle Years Program (pertains to IB)
<b>NEA</b>	National Education Association
<b>NGLC</b>	Next Generation Learning Challenges
<b>OBE</b>	Outcome Based Evaluation or Overcome by Events
<b>OPEB</b>	Other Post-Employment Benefits
<b>OSPB</b>	Office of State Planning and Budget
<b>OU</b>	Optimization of Utilization
<b>PACT</b>	Parent And Child Together
<b>PARCC</b>	Partnership for Assessment of Readiness for College and Careers (English, language arts, math) (replaces TCAP)
<b>PBDA</b>	Preliminary Budget Development Assumptions
<b>PBIS</b>	Positive Behavior Intervention Support
<b>PBS</b>	Positive Behavior Support
<b>PC</b>	Personal Computer
<b>PERA</b>	Public Employee Retirement Association
<b>PHLOTE</b>	Primary or Home Language Other Than English
<b>PIP</b>	Program Implementation Plan
<b>PLC</b>	Professional Learning Community
<b>PLTW</b>	Project Lead the Way
<b>PLP</b>	Personal Learning Plan
<b>PMO</b>	Project Management Office
<b>PO</b>	Purchase Order
<b>POPP</b>	Post Offer/Pre-Placement Physical
<b>POS</b>	Preliminary Offering Statement
<b>PPASBO</b>	Pikes Peak Association of School Business Officials
<b>PPO</b>	Preferred Provider Organization
<b>PPR</b>	Per Pupil Revenue
<b>PRC</b>	Professional Resource Center
<b>PSEO</b>	Post-Secondary Enrollment Options
<b>PSS</b>	Personnel Support Services
<b>PYIB</b>	Primary Years International Baccalaureate program
<b>Q</b>	Aequitas Solutions (parent/teacher/student connection system) (Formerly Zangle)
<b>QRI II</b>	Qualitative Reading Inventory (first through fifth graders)

## List of Commonly Used Acronyms at School District 11

<b>QZAB</b>	Qualified Zone Academy Bond
<b>RCM</b>	Resource Conservation Management (Manager)
<b>READ Act</b>	Colorado Reading to Ensure Academic Development (replaces CBLA)
<b>RFI</b>	Request For Information
<b>RFP</b>	Request For Proposal
<b>RFQ</b>	Request For Quote
<b>RJWAC</b>	Roy J. Wasson Academic Campus
<b>RRAF</b>	Risk-Related Activity Fund
<b>ROI</b>	Rate of Increase or Return on Investment
<b>SA</b>	Situation Analysis
<b>SAC</b>	School Accountability Committee (formerly BAAC, see Archive List)
<b>SAGE</b>	Sustainable Agricultural Green Education
<b>SAIL</b>	Student-centered Academic Interdisciplinary Lab (or Learning)
<b>SAT</b>	Scholastic Aptitude Test, then the Scholastic Assessment Test, then the SAT Reasoning Test, and now simply the SAT.
<b>SB</b>	Senate Bill-usually followed by abbreviated calendar year and a 2 or 3 digit identifying no.
<b>SBE</b>	Standards Based Education
<b>SBR</b>	Standards Based Reporting
<b>SES</b>	Supplemental Educational Services
<b>SIED</b>	Significant Identified Emotional Disorder
<b>SIOP</b>	Sheltered Instruction Observation Protocol
<b>SIPPS</b>	Systematic Instruction in Phonological Awareness, Phonics, and Sight Words (K-3)
<b>SIS</b>	Student Information System
<b>SLD</b>	Specific Learning Disability
<b>SLIC</b>	Significantly Limited Identifiable/Communicable
<b>SLO</b>	Student Learning Outcome
<b>SMART</b>	Specific, Measureable, Attainable, Realistic, Time-bound
<b>SMP</b>	Strategic Master Plan
<b>SOT</b>	Specific Ownership Taxes
<b>SPED</b>	Special Education
<b>SPF</b>	School Performance Framework
<b>SRD</b>	Sufficient Reading Deficiency
<b>SRO</b>	School Resource Officer
<b>SSA</b>	School and Student Activity
<b>STAMP</b>	STAndards-based Measures in Proficiency (world languages assessment)
<b>STEAM</b>	Science, Technology, Engineering, Arts, and Math
<b>STEM</b>	Science, Technology, Engineering, and Math
<b>SWOT</b>	Strengths, Weaknesses, Opportunities, Threats
<b>SY</b>	School Year
<b>TA</b>	Teaching Assistant
<b>TABOR</b>	TAXpayers Bill Of Rights
<b>TAC</b>	Transportation Advisory Committee
<b>TAP</b>	System for Teacher and Student Advancement Program
<b>TCT</b>	Teachers Coaching Teachers Program
<b>TELL</b>	Teaching, Empowering, Leading and Learning survey
<b>TLC</b>	Teacher Learning Coach (formerly Literacy Resource Teacher or LRT)
<b>TIF</b>	Teacher Incentive Fund

## List of Commonly Used Acronyms at School District 11

<b>TOSA</b>	Teacher On Special Assignment
<b>TPA</b>	Third Party Administrator
<b>TSA</b>	Tax Sheltered Annuity
<b>TSI</b>	TAP Summer Institute (see TAP above)
<b>UDIP</b>	Unified District Improvement Plan
<b>USIP</b>	Unified School Improvement Plan
<b>WAN</b>	Wide Area Network
<b>WICOR</b>	Writing, Inquiry, Collaboration, Organization and Read to Learn
<b>YPAE</b>	Young People's Art Exhibition
<b>ZBB</b>	Zero Based Budget

### Archive List of Previously Used Acronyms in School District 11

<b>AERO</b>	Assessment, Enrollment and Research Office (formerly DPRE) ("E" used to be Evaluation)
<b>ARCA</b>	Assessment, Research and Curriculum Alignment (replaced TISS, see below)
<b>ASE</b>	Adult Secondary Education
<b>BAAC</b>	Building Accountability Advisory Committee (replaced by SAC, see current list)
<b>BIA</b>	Business Incentive Agreement
<b>ARRA</b>	American Recovery and Reinvestment Act
<b>CBLA</b>	Colorado Basic Literacy Act (replaced by READ Act)
<b>CBOC</b>	Citizens Bond Oversight Committee
<b>CIT</b>	Coordinator of Information Technology (replaced by LTE, see current list)
<b>CPKP</b>	Colorado Preschool Kindergarten Program
<b>CQI</b>	Continuous Quality Improvement
<b>CSAP</b>	Colorado Student Assessment Program (replaced by TCAP)
<b>DAAC</b>	District Advisory and Accountability Committee (replaced by DAC, see current list)
<b>DALT</b>	District Achievement Level Tests
<b>DARTS</b>	Department of Assessment, Research and Technology Services (formerly Tech Services)
<b>DIP</b>	District Improvement Plan (replaced by UDIP, see current list)
<b>DPRE</b>	Department of Planning, Research and Evaluation
<b>EASy</b>	Educational Achievement System
<b>GOF</b>	General Operating Fund
<b>HESP</b>	Home Education Support Program
<b>HRI</b>	House Bill introducing "Leave No Child Behind"
<b>HRO</b>	Holmes, Robert & Owen (District's principal attorney) merged with Bryan L. Cave, LLP
<b>IBR</b>	Incremental Budget Request-replaces Part II Budget Request form, replaced by BMF
<b>ICSS</b>	Instruction, Curriculum, and Student Services (now ALL)
<b>IS</b>	Information Services – changed to ADS (see current list)
<b>ITBS</b>	Iowa Tests of Basic Skills
<b>LRSUS</b>	Long Range School Utilization Study
<b>LMT</b>	Library Media Technician (replaced by LTT, see current list)
<b>LRT</b>	Literacy Resource Teacher (replaced by TLC, see current list)
<b>LST</b>	Literacy/Standards Teacher
<b>NCLB</b>	No Child Left Behind Act (replaced by ESSA, see current list)
<b>OSCR</b>	Office of School and Community Relations (replaced by CCR, see current list)

## List of Commonly Used Acronyms at School District 11

<b>PPOR</b>	Per Pupil Operating Revenue
<b>PRO</b>	Police Resource Officer (in Middle Schools) (See SRO)
<b>RtI</b>	Response to Interventions (replaced by MTSS)
<b>SAR</b>	School Accountability Report
<b>SCAUSC</b>	School Configuration And Use Study Committee
<b>SEMS</b>	Substitute Employee Management System
<b>SIP</b>	School Improvement Plan (replaced by USIP, see current list)
<b>SIRSI</b>	This is not an acronym but the actual name of the library system program
<b>TAN</b>	Tax Anticipation Note
<b>TCAP</b>	Transitional Colorado Assessment Program (formerly CSAP) (replaced by PARCC and CMAS)
<b>TISS</b>	Technology Integration Support Services
<b>WCIL</b>	West Center for Intergenerational Learning