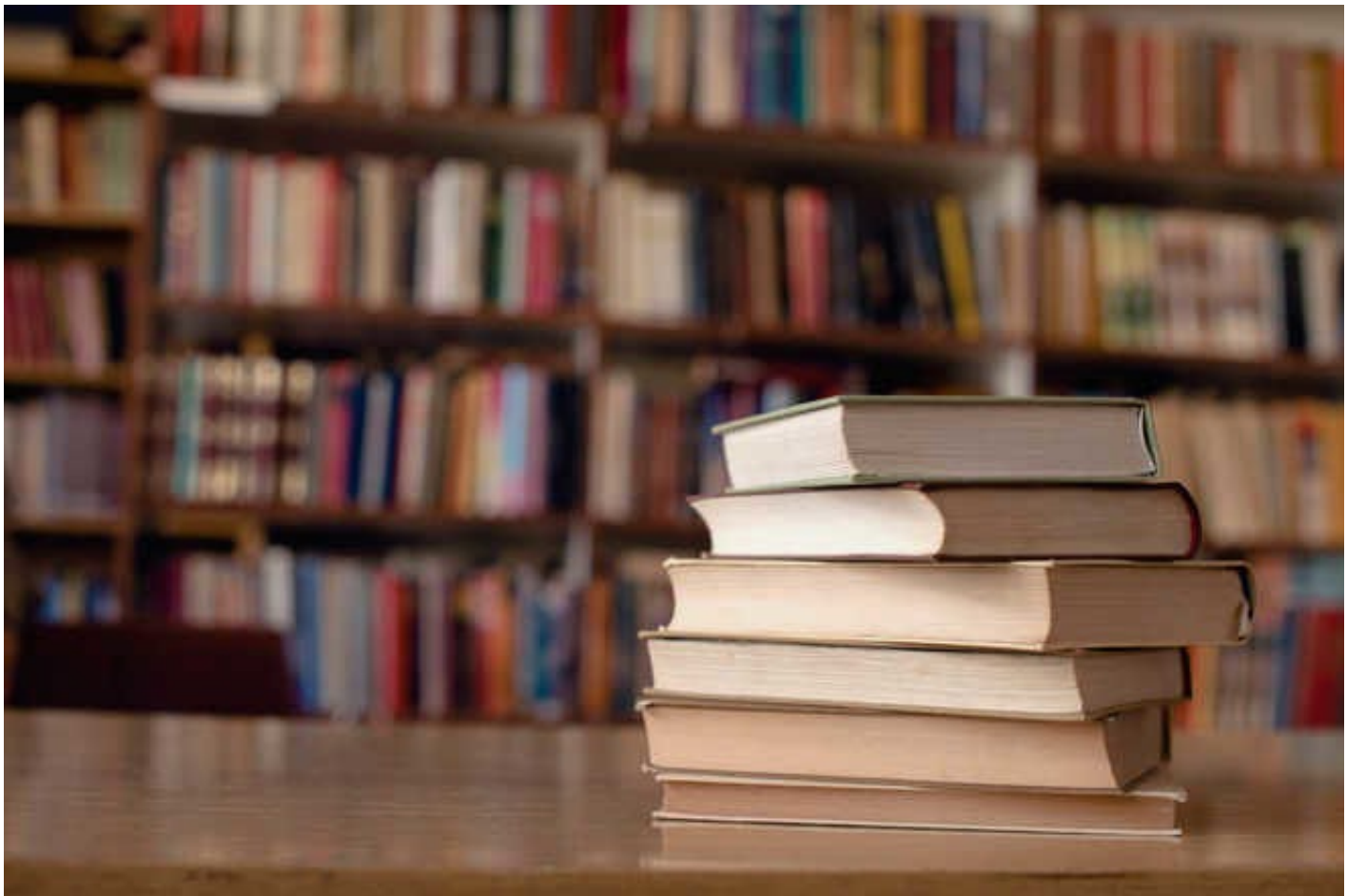




Fiscal Year 2024-2025

Proposed Budget

From July 1, 2024, through June 30, 2025



1115 North El Paso Street
Colorado Springs, Colorado 80903
Phone: 719-520-2000
www.d11.org

May 29th, 2024

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
FY2024-2025 PROPOSED BUDGET**

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RESOLUTION 2024-51
APPROPRIATION LEVELS BUDGETED
FOR THE
FISCAL YEAR BEGINNING JULY 1, 2024
AND
ENDING JUNE 30, 2025

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 12, 2024 for the current fiscal year beginning July 1, 2024 and ending June 30, 2025.

| Fund | Proposed Budget FY2024-2025 Fund Balance and Anticipated Revenues May 29, 2024 | June Modification Amounts | Total Appropriation by Fund | Budgeted FY2024-2025 Payments Included in Other Funds | Proposed Budget FY2024-2025 Less Payments Included in Other Funds |
|--------------------------------|---|---------------------------------|--|---|---|
| General Fund | \$ 398,196,645 | \$ - | \$ 398,196,645 | \$ - | \$ 398,196,645 |
| Risk Management | 7,210,831 | - | 7,210,831 | - | 7,210,831 |
| Preschool | 13,419,836 | - | 13,419,836 | - | 13,419,836 |
| Special Revenue Funds: | | | | | |
| Governmental Designated | | | | | |
| Purpose Grants | 63,032,649 | - | 63,032,649 | - | 63,032,649 |
| Food Services | 22,213,420 | - | 22,213,420 | - | 22,213,420 |
| Student Activity | 6,520,299 | - | 6,520,299 | - | 6,520,299 |
| Other Special Revenue | 256,925 | - | 256,925 | - | 256,925 |
| Mill Levy Override | 3,580,000 | - | 3,580,000 | - | 3,580,000 |
| Capital Projects Fund: | | | | | |
| Capital Reserve | 211,382,569 | - | 211,382,569 | - | 211,382,569 |
| Internal Service Funds: | | | | | |
| Risk-Related Funds | 39,454,479 | - | 39,454,479 | 23,953,781 | 15,500,698 |
| Production Printing | 1,848,794 | - | 1,848,794 | 1,600,000 | 248,794 |
| Trust Funds: | | | | | |
| Private Purpose Trusts | 393,952 | - | 393,952 | - | 393,952 |
| TOTAL BUDGET | \$ 767,510,399 | \$ - | \$ 767,510,399 | \$ 25,553,781 | \$ 741,956,618 |

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



Dr. Brandan Comfort
Chief Resource Officer
1115 N. El Paso Street, Colorado Springs, CO 80903
Phone: (719) 520-2010
FAX: (719) 633-9347
E-mail: brandan.comfort@d11.org

May 29, 2024

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 2024-2025

We are pleased to submit to you the proposed budget for fiscal year 2024-2025 (July 1, 2024 – June 30, 2025). 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.

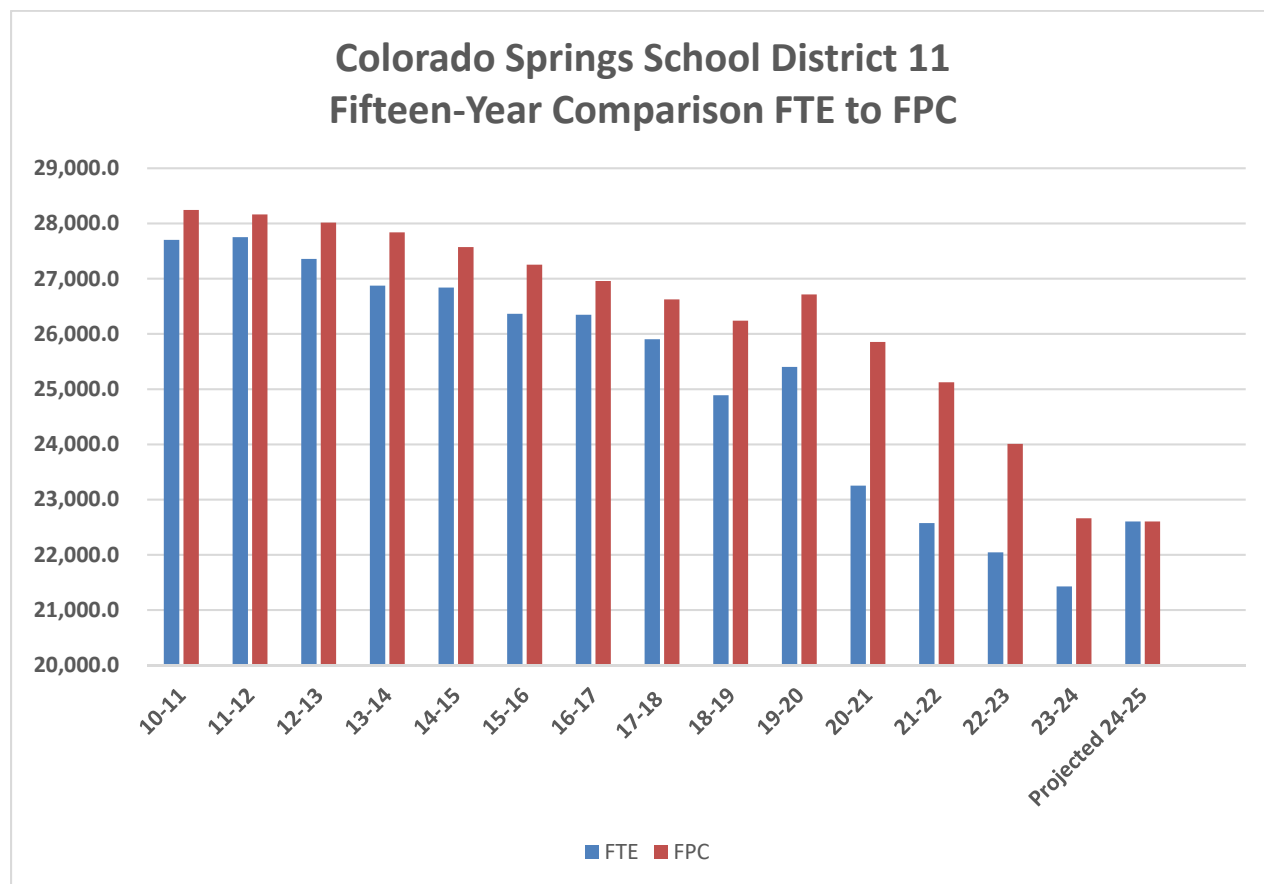
Budget Process

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 Board's strategic initiatives 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.

Once again, the largest budget priority for 2024-2025 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 align with the strategic priorities of the district.

Student Enrollment Trends

Fiscal year 2023-2024 was the first year since 2011-2012 that the District realized an increase in student enrollment. The District maintains a positive outlook going forward and anticipates being funded based on actual pupil count rather than a five-year average, which is utilized to soften the budget decrease for districts experiencing declining enrollment. This method of calculating enrollment means that we are receiving the per pupil revenue (PPR) amount for each student. Because of this, the District may need to make a larger mid-year adjustment for differences between the budgeted pupil count and actual pupil count than in previous years.



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

** 23-24 and subsequent years do not include preschool students due to the implementation of the Universal Preschool program

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 5.0 percent. That is a decrease from last year's percentage of 3.0 percentage points from 8.0% to 5.0%. 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 portion of the increase is the result of a reduction of the "negative factor" or "budget stabilization factor". Although the negative factor remains in the funding formula, it has been set to zero for the 2024-2025 school year.

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 \$78.2 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 \$298.7 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 \$398.2 million.

Approximately 91 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. Although, a special averaging formula is provided for districts with declining enrollments, District 11 is expecting to receive funding based on actual pupil counts for 2024-2025. 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. The District's 2024-2025 FTE count is estimated to be 22,603.5.

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

| <u>Revenue Source</u> | <u>Mid-Year FY23/24</u> | <u>Proposed FY24/25</u> | <u>Change Amount</u> |
|---|------------------------------------|------------------------------------|---------------------------------|
| Property Taxes | \$85,384,465 | \$97,184,625 | \$11,800,160 |
| Specific Ownership Taxes | 8,049,472 | 8,290,956 | 241,484 |
| State Equalization | <u>144,275,420</u> | <u>148,550,908</u> | <u>4,275,488</u> |
| Total School Finance Revenue | <u>\$237,709,357</u> | <u>\$254,026,489</u> | <u>\$16,317,132</u> |
| Required Allocations to Charter Schools | <u>\$(16,155,002)</u> | <u>\$(30,320,960)</u> | <u>\$(14,165,958)</u> |
| General Fund School Finance | <u>\$221,554,355</u> | <u>\$223,705,529</u> | <u>\$2,151,174</u> |
| Other State and Local | \$25,268,955 | \$22,504,789 | \$(2,764,166) |
| Federal | 414,440 | 414,440 | - |
| Net Transfers In and (Out) | <u>35,005,347</u> | <u>52,027,891</u> | <u>17,022,544</u> |
| Total | <u>\$282,243,097</u> | <u>\$298,652,649</u> | <u>\$16,409,552</u> |

School Finance Act (total program) revenue includes an incremental increase in school funding of approximately \$2.2 million dollars. This is mostly attributed to the inflationary increase as well as a buy-down of the remaining Budget Stabilization Factor (BSF). The District will utilize this increase in funding to provide staff compensation while at the same time investing in new programs and staff to address the District's 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 \$32.3 million. Operating transfers out include transfers to the risk management fund of \$3 million and the capital reserve capital projects fund of \$4 million. There is also a transfer out to the production printing fund of \$140,000 that is to fund equipment purchases and will be transferred back to the general fund over the next five years.

Expenditures

Total expenditures for the general fund are projected at \$334.8 million, which is about \$4.5 million less than mid-year FY23/24. The following table illustrates the expenditure adjustments included in the proposed FY24/25 budget:

| <u>Program</u> | <u>Mid-Year FY23/24</u> | <u>Proposed FY24/25</u> | <u>Change Amount</u> |
|---------------------------------|------------------------------------|------------------------------------|---------------------------------|
| Instructional Programs | \$192,333,529 | \$194,449,484 | \$2,115,955 |
| Pupil Services | 22,831,899 | 23,802,322 | 970,423 |
| Instructional Staff Support | 22,101,440 | 21,163,408 | (938,032) |
| General Administration | 2,604,461 | 2,583,264 | (21,197) |
| School Administration | 27,926,912 | 27,838,034 | (88,878) |
| Business Administration | 3,651,571 | 3,736,082 | 84,511 |
| Central Services | 18,654,566 | 14,671,542 | (3,983,024) |
| Maintenance and Operations | 35,381,635 | 34,028,634 | (1,353,001) |
| Student Transportation Services | 8,673,458 | 7,693,666 | (979,792) |
| Other Services | 3,243,455 | 3,120,624 | (122,831) |
| Community Services | <u>1,880,783</u> | <u>1,702,519</u> | <u>(178,264)</u> |
| Total | <u>\$339,283,709</u> | <u>\$334,789,579</u> | <u>\$(4,494,130)</u> |

Reserves and Fund Balance

The Colorado state constitution requires the District to maintain a three percent emergency reserve that is funded at \$8.2 million. A TABOR mandate for multi-year obligations requires a reserve of \$300,000. 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, \$13.8 million for Fund Balance Task Force designated purchases, \$800,000 for implementation of the Academic Master Plan (AMP), and \$3 million for a new Enterprise Resource Planning (ERP) system and implementation. Unassigned contingency is estimated to be approximately \$33.6 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 FY24/25.

Respectfully submitted,



Dr. Brandan Comfort
Chief Resource Officer



Laura Hronik, MBA
Senior Executive Director of Financial Services

Budget Development

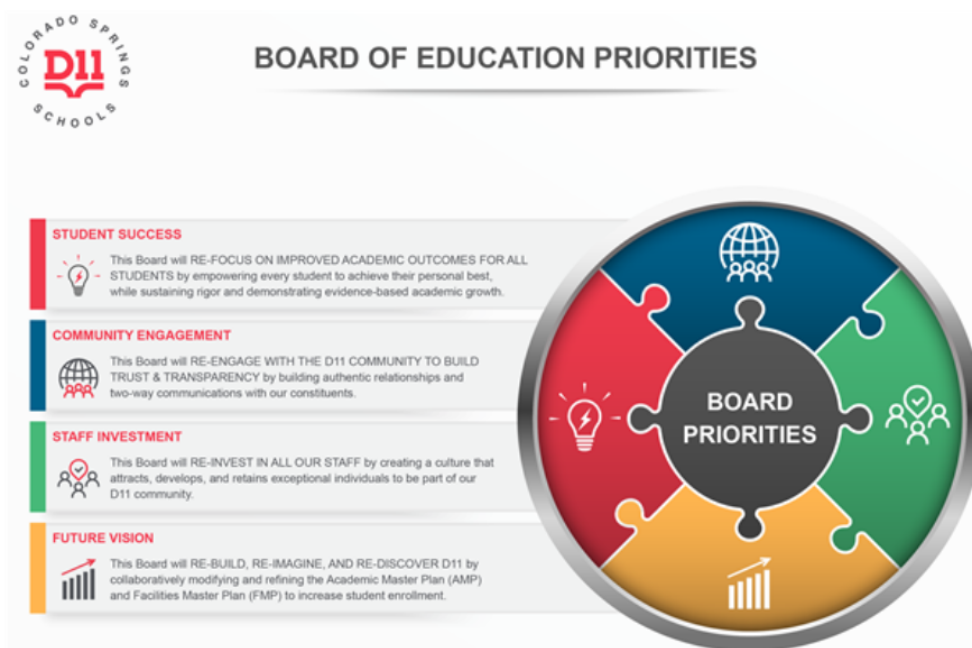
This school year, we started a new budget development process and honed in on connecting the goals of *The Colorado Springs School District 11* to the way we spend our funds. None of this would have been possible without our taxpayers and your unwavering support and trust in our vision as we all lean 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 2025 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.



District 11 Budget Profile

FY 2025 BUDGET BUILD



Anticipated New Recurring
Revenue :

\$2,916,972

ACADEMICS

ELA = 45%

District Wide % Passing
(Middle of Year 2023-2024)

Math = 33%

District Wide % Passing
(Middle of Year 2023-2024)

While D11 has made significant academic progress, there is still work to do.

ENROLLMENT PROJECTIONS

Traditional Enrollment: Consistent with 2023-24

Charter Enrollment: Up 1,100 students

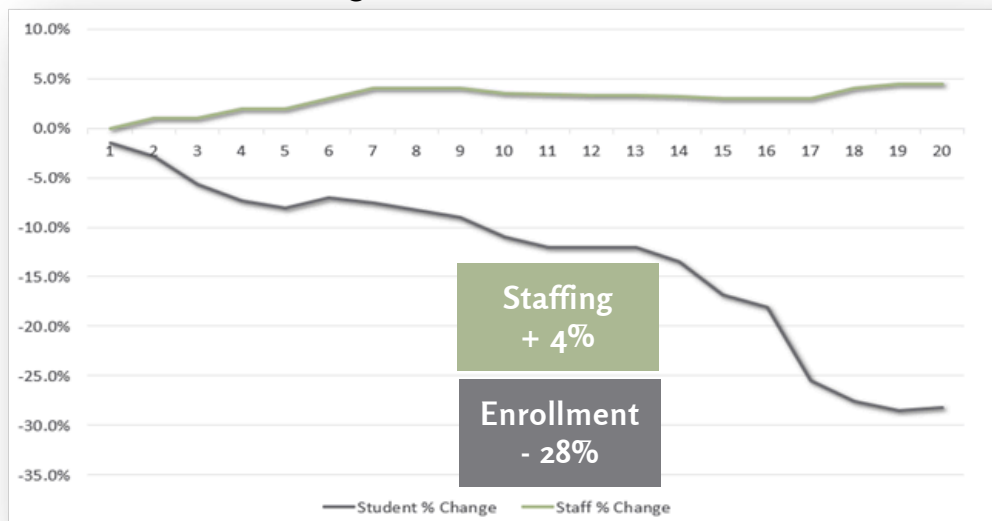
Staffing

Investing in the Classroom

- 100+ school-based positions would be reduced if the District adjusted to Board formula.
- 46 positions that are currently ESSER funded will be continuing next year.
- Other additional teaching positions added to schools

Staffing and Enrollment Trends

Cumulative % change since 2003-04



Impacts of declining enrollment
averaging, new recurring expenses
and current staffing rates



Initial mismatch of
-\$4,229,399

Due to the initial mismatch ,
central office budgets were reduced by
\$4,152,091
(primarily through vacancies and attrition)
Bringing the mismatch to
-\$77,308

-\$77,308 + Recurring
initial adjusted Compensation
mismatch Costs = **-\$6.5M**
FY25 Budget
Build mismatch

Colorado Springs School District 11
PUBLIC SCHOOL FINANCE ACT
TOTAL PROGRAM FUNDING SUMMARY
(Excludes Data from the Charter School Institute)
PROPOSED BUDGET FY2024-2025

| | Mid-Year FY23-24 | Proposed FY24-25 | Difference |
|--|---|--|------------|
| Pupil Count: | | | |
| FY 20 October 1, Pupil Count (FTE) | 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) | 21,009.0 | 21,009.0 | |
| FY 24 October 1, Pupil Count (FTE) | 20,943.5 | 20,943.5 | |
| FY 25 October 1, Pupil Count (FTE) - ESTIMATED | | 22,093.5 | |
| 5-Year Average | 22,114.6 | 21,604.2 | (510.4) |
| | | *Note: 5 year average is lower than FY25 projected count | |
| Additions: | | | |
| Full Day K Factor | 1.1 | 1.0 | |
| ASCENT Count | 22.5 | 40.0 | |
| Online Count | 522.0 | 469.0 | |
| Funded Pupil Count (FPC)* | 22,660.2 | 22,603.5 | (56.7) |
| | *Uses 5 year average | *Uses FY25 projected count instead of 5 year average | |
| Per-Pupil Funding : | | | |
| Per-Pupil Funding Rate Net of Negative Factor* | 10,490.16 | 11,238.31 | 748.15 |
| | *Negative Factor has been eliminated for FY25 | | |
| Total Program Funding: | | | |
| Total Program Funding Net of Negative Factor | 237,709,357 | 254,026,489 | 16,317,132 |
| Property Tax Revenue | 85,384,465 | 97,184,625 | 11,800,160 |
| Specific Ownership Tax Revenue | 8,049,472 | 8,290,956 | 241,484 |
| State Equalization | 144,275,420 | 148,550,908 | 4,275,488 |
| Net Total Program Funding | 237,709,357 | 254,026,489 | 16,317,132 |

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 | 4,121,866,510 | 4,691,509,798 | 569,643,288 |
| Mill Levies | | | |
| Total Program | 20.715 | 20.715 | - |
| Education Plan 2000* | 6.550 | TBD | N/A |
| Education Plan 2017* | 12.571 | TBD | N/A |
| Abatement* | 0.233 | TBD | N/A |
| *MLO levies will be set in December | 40.069 | 20.715 | - |
| Tax Revenue | | | |
| General Fund | 85,384,465 | 97,184,625 | 11,800,161 |
| Abatement | 960,395 | TBD | N/A |
| Total General Fund | 86,344,860 | 97,184,625 | 11,800,161 |
| Education Plan 2000 | 26,998,226 | TBD | N/A |
| Education Plan 2017 | 51,815,984 | TBD | N/A |
| | 165,159,070 | 97,184,625 | 11,800,161 |

Colorado Springs School District 11
GENERAL FUND (Preschool & Risk Mgmt. Funds not Included)
Schedule of Revenues, Expenditures, Fund Balance and Reserves
FY2024-25

| | | | | Budget | | |
|--|-------------------|-------------------|-------------------|-----------------------|------------------------|-----------------------|
| | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Mid-Year | Change | 2024-25 Proposed |
| Beginning Unassigned & Other Fund Balance Available | | | | | | |
| Unassigned Fund Balance (GAAP Basis) | \$ 46,679,852 | \$ 75,612,898 | \$ 88,091,451 | \$ 53,025,544 | \$ 902,452 | \$ 53,927,996 |
| Other Fund Balance (GAAP Basis) | 12,666,038 | 14,176,888 | 16,246,980 | 65,500,528 | (27,450,584) | 38,049,944 |
| Fund Balance (GAAP Basis) | 59,345,890 | 89,789,786 | 104,338,431 | 118,526,072 | (26,548,132) | 91,977,940 |
| Budgetary Basis Adjustments: | | | | | | |
| Less: | | | | | | |
| Nonspendable - Inventory | - | - | - | (749,944) | - | (749,944) |
| Add: | | | | | | |
| Unfunded Accrued Salaries & Benefits | - | - | - | 8,316,000 | - | 8,316,000 |
| Total Beginning Fund Balance | 59,345,890 | 89,789,786 | 104,338,431 | 126,092,128 | (26,548,132) | 99,543,996 |
| Revenues | | | | | | |
| Local Revenue | 80,694,398 | 92,029,366 | 98,819,657 | 103,329,402 | 8,877,478 | \$ 112,206,880 |
| State Revenue | 132,309,905 | 142,471,437 | 151,272,451 | 143,493,908 | (9,490,470) | 134,003,438 |
| Federal Revenue | 1,997,371 | 738,642 | 621,643 | 414,440 | - | 414,440 |
| Total Revenues | 215,001,674 | 235,239,445 | 250,713,751 | 247,237,750 | (612,992) | 246,624,758 |
| Other Financing Sources (Uses) | | | | | | |
| Transfers In (Out) | | | | | | |
| 2000 Mill Levy Override Fund | 26,358,277 | 26,234,507 | 26,346,239 | 26,908,822 | - | 26,908,822 |
| 2017 Mill Levy Override Fund | 24,459,564 | 25,370,972 | 26,787,688 | 30,517,431 | 1,787,485 | 32,304,916 |
| Risk Mgmt Fund | (3,029,748) | (3,019,424) | (3,027,619) | (3,014,191) | 3,300 | (3,010,891) |
| Preschool Fund | - | - | (718,345) | (700,000) | 700,000 | - |
| Capital Reserve Fund | (5,022,439) | (5,319,015) | (7,266,163) | (18,741,715) | 14,706,759 | (4,034,956) |
| Food Service Fund | (1,500,000) | - | - | - | - | - |
| Risk-Related Activities Fund | - | (1,100,000) | (500,000) | - | - | - |
| Production Printing Fund | (320,000) | 80,000 | (300,000) | 35,000 | (175,000) | (140,000) |
| Designated Grant Fund | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | 40,945,654 | 42,247,040 | 41,321,800 | 35,005,347 | 17,022,544 | 52,027,891 |
| Total Resources Available | 315,293,218 | 367,276,271 | 396,373,982 | 408,335,225 | (10,138,580) | 398,196,645 |
| Expenditures | | | | | | |
| Instruction Services | 127,858,106 | 153,249,751 | 157,454,291 | 192,333,529 | 2,115,955 | 194,449,484 |
| Pupil Services | 15,452,444 | 17,014,765 | 18,723,208 | 22,831,899 | 970,423 | 23,802,322 |
| Instruction Staff Support | 14,575,246 | 16,684,588 | 17,994,707 | 22,101,440 | (938,032) | 21,163,408 |
| General Administration | 2,114,147 | 2,152,787 | 2,490,847 | 2,604,461 | (21,197) | 2,583,264 |
| School Administration | 19,658,130 | 22,973,730 | 23,712,075 | 27,926,912 | (88,878) | 27,838,034 |
| Business Administration | 2,651,631 | 2,939,219 | 3,215,202 | 3,651,571 | 84,511 | 3,736,082 |
| Central Services | 11,274,874 | 13,120,993 | 14,381,655 | 18,654,566 | (3,983,024) | 14,671,542 |
| Maintenance & Operations | 24,575,976 | 26,680,313 | 31,335,299 | 35,381,635 | (1,353,001) | 34,028,634 |
| Transportation Services | 5,147,042 | 5,741,396 | 6,409,126 | 8,673,458 | (979,792) | 7,693,666 |
| Other Services | 1,124,574 | 1,211,336 | 754,862 | 3,243,455 | (122,831) | 3,120,624 |
| Community Services | 836,382 | 1,118,552 | 1,368,421 | 1,880,783 | (178,264) | 1,702,519 |
| Construction Services | 234,880 | 50,412 | 8,216 | - | - | - |
| Total Expenditures | 225,503,432 | 262,937,842 | 277,847,909 | 339,283,709 | (4,494,130) | 334,789,579 |
| Fund Balances | | | | | | |
| Restricted - TABOR Reserve | - | - | - | 7,856,153 | 343,847 | 8,200,000 |
| Restricted - MYO | - | - | - | 270,500 | 29,500 | 300,000 |
| Assigned - AMP Implementation | - | - | - | 1,741,276 | (941,276) | 800,000 |
| Assigned - Fund Balance Projects | - | - | - | 14,968,249 | (1,589,299) | 13,378,950 |
| Assigned - ERP | - | - | - | - | 3,000,000 | 3,000,000 |
| Assigned - Encumbrances | - | - | - | 3,743,308 | 1,256,692 | 5,000,000 |
| Unassigned - Contingency | - | - | - | 40,322,030 | (7,743,914) | 32,578,116 |
| Unassigned - Unanticipated | - | - | - | 150,000 | - | 150,000 |
| Total Fund Balances | - | - | - | 69,051,516 | (5,644,450) | 63,407,066 |
| Total Expenditures & Fund Balances | | | | 408,335,225 | (10,138,580) | 398,196,645 |
| Fund Balances, End of Year | \$ 89,789,786 | \$ 104,338,429 | \$ 118,526,073 | \$ - | \$ - | \$ - |
| Total Appropriation | | | | \$ 408,335,225 | \$ (10,138,580) | \$ 398,196,645 |

Colorado Springs School District 11
GENERAL FUND (Preschool & Risk Mgmt. Funds not Included)
Schedule of Revenues and Fund Balance
Proposed FY2024-25

| DESCRIPTION | Actual Revenues | | | Budget | | |
|---|-----------------|---------------|---------------|-----------------------|--------------|-----------------------|
| | FY2020-21 | FY2021-22 | FY2022-23 | Mid-Year FY2023-24 | Change | Proposed FY2024-25 |
| Beginning Fund Balance | | | | | | |
| Unassigned Fund Balance (GAAP Basis) | \$ 46,679,852 | \$ 75,612,898 | \$ 88,091,451 | \$ 53,025,544 | \$ 902,452 | \$ 53,927,996 |
| Other Fund Balance (GAAP Basis) | 12,666,038 | 14,176,888 | 16,246,980 | 65,500,528 | (27,450,584) | 38,049,944 |
| Fund Balance (GAAP Basis) | 59,345,890 | 89,789,786 | 104,338,431 | 118,526,072 | (26,548,132) | 91,977,940 |
| Budgetary Basis Adjustments: | | | | | | |
| Nonspendable - Inventory | - | - | - | (749,944) | - | (749,944) |
| Unfunded Accrued Salaries & Benefits | - | - | - | 8,316,000 | - | 8,316,000 |
| Total Fund Balance | 59,345,890 | 89,789,786 | 104,338,431 | 126,092,128 | (26,548,132) | 99,543,996 |
| 1110 Property Taxes Current | 64,148,101 | 73,786,706 | 73,573,118 | 85,384,465 | 11,800,160 | 97,184,625 |
| 1110 2000 MLO to Charter Schools | (1,398,538) | (1,413,301) | (1,488,527) | (1,942,175) | (1,150,526) | (3,092,701) |
| 1110 2017 MLO to Charter Schools | (2,790,618) | (2,694,430) | (2,654,966) | (3,691,465) | (2,186,959) | (5,878,424) |
| 1140 Property Taxes Delinquent | 167,124 | 157,630 | 132,692 | 150,000 | - | 150,000 |
| 1141 Property Taxes Abatement Refunds | (200,016) | (224,805) | (107,654) | (300,000) | - | (300,000) |
| Total Property Tax Revenue | 59,926,053 | 69,611,800 | 69,454,663 | 79,600,825 | 8,462,675 | 88,063,500 |
| 1120 Specific Ownership Tax Collected in Prior Year | 7,129,423 | 7,629,113 | 7,869,089 | 8,049,472 | 241,484 | 8,290,956 |
| 1121 Specific Ownership Other Funds | 10,117,536 | 8,632,733 | 8,344,582 | 8,200,000 | - | 8,200,000 |
| 1310 Tuition - Teaching PPCC Concurrent Enrollment | 138,891 | 185,377 | 160,646 | 208,000 | - | 208,000 |
| 1314 Montessori Tuition | 77,432 | 136,363 | 147,668 | - | - | - |
| 1323 Tuition from Excess Costs | 52,095 | 62,379 | 62,529 | 56,000 | - | 56,000 |
| 1510 Investment Interest | 161,613 | 342,049 | 4,515,264 | 3,000,000 | - | 3,000,000 |
| 1710 Gate Receipts | 43,629 | 107,223 | 100,613 | 110,000 | (110,000) | - |
| 1740 Athletic Fees | 108,586 | 163,134 | 106,938 | 130,000 | - | 130,000 |
| 1831 Tesla Day Care Revenue | 191,532 | 200,287 | 206,085 | 184,590 | - | 184,590 |
| 1900 Technology Repair Fees | 33,256 | 39,665 | 36,948 | 12,865 | - | 12,865 |
| 1900 Misc Revenue-Sub Reimbursements | 2,234 | - | - | 1,500 | - | 1,500 |
| 1900 Vehicle Operation Services | 11,424 | 44,266 | 7,481 | - | - | - |
| 1910 Facility Rental Revenue | 39,146 | 331,098 | 448,405 | 330,000 | - | 330,000 |
| 1911 Child Care Facility Rental | 89,725 | 112,173 | 83,562 | 110,000 | - | 110,000 |
| 1912 Wireless Tower Rent | 137,872 | 142,561 | 145,064 | 142,000 | - | 142,000 |
| 1920 Donations and Gifts | 43,921 | 7,500 | 2,548 | 2,000 | - | 2,000 |
| 1935 Sale of Equipment | 64,584 | 62,316 | 48,321 | 8,000 | - | 8,000 |
| 1940 Instructional Materials Fees | 2,678 | - | - | - | - | - |
| 1954 Charter School Services Buyback Services | 497,496 | 330,989 | 416,915 | 406,345 | - | 406,345 |
| 19541 Charter School Administration Fee | 239,905 | 259,981 | 288,726 | 323,100 | 283,319 | 606,419 |
| 1959 Reimbursement Crossing Guards Program | 172,187 | 86,094 | 284,109 | 189,405 | - | 189,405 |
| 1960 High School Parking Fees | 1,018 | 19,042 | 19,300 | 20,000 | - | 20,000 |
| 1971/1972 Overhead & Indirect Cost Revenue | 1,195,196 | 2,915,864 | 5,433,278 | 2,000,000 | - | 2,000,000 |
| 1980 Advertising Revenue | - | 2,500 | 2,775 | 5,000 | - | 5,000 |
| 1990 Revenue Miscellaneous Other | 121,914 | 374,076 | 134,665 | 58,800 | - | 58,800 |
| 1990 Revenue Misc E-Rate Reimbursement | 54,144 | 170,493 | 448,946 | - | - | - |
| 1990 GED Testing | 3,903 | 3,960 | 5,866 | 1,500 | - | 1,500 |
| 1991 Revenue - Staff Development In-service | 37,005 | 56,330 | 44,671 | 30,000 | - | 30,000 |
| 1999 Unanticipated Revenues | - | - | - | 150,000 | - | 150,000 |
| Total Local Revenue Sources | 80,694,398 | 92,029,366 | 98,819,657 | 103,329,402 | 8,877,478 | 112,206,880 |

Colorado Springs School District 11
GENERAL FUND (Preschool & Risk Mgmt. Funds not Included)
Schedule of Revenues and Fund Balance
Proposed FY2024-25

| DESCRIPTION | Actual Revenues | | | Budget | | |
|--|----------------------|----------------------|----------------------|-----------------------|------------------------|-----------------------|
| | FY2020-21 | FY2021-22 | FY2022-23 | Mid-Year FY2023-24 | Change | Proposed FY2024-25 |
| 3110 State Equalization | 138,923,677 | 143,412,388 | 146,947,848 | 144,275,420 | 4,275,488 | 148,550,908 |
| 3141 Hold Harmless CPP/UPK | - | - | - | - | - | - |
| 3115 At-Risk Supplemental Overpay | 210,462 | 193,850 | 252,723 | 228,257 | - | 228,257 |
| Less allocation to: | | | | | | |
| 3141 Preschool Fund - Preschool Program | (3,473,656) | (4,283,430) | (4,462,859) | - | - | - |
| Charter Schools - Total Program | (11,234,502) | (11,477,799) | (11,628,785) | (16,155,002) | (14,165,958) | (30,320,960) |
| Charter Schools - At-Risk Supplemental | (165,672) | - | (184,360) | (165,672) | - | (165,672) |
| 3120 Vocational Education | 625,082 | 819,686 | 683,457 | 803,331 | - | 803,331 |
| 3130 Special Education | 5,193,029 | 5,460,239 | 7,452,437 | 8,304,962 | 400,000 | 8,704,962 |
| 3130 Special Education - Charters | (249,555) | (222,970) | (319,348) | (359,200) | - | (359,200) |
| 3139 English Language Proficiency Prof Dev. | 530,670 | - | - | - | - | - |
| 3139 English Language Proficiency - Charters | (73,278) | - | - | - | - | - |
| 3140 English Language Proficiency | 473,781 | 442,347 | 415,550 | 526,720 | - | 526,720 |
| 3140 English Language Proficiency - Charters | (86,872) | (76,468) | (78,273) | (94,208) | - | (94,208) |
| 3150 Gifted & Talented | 249,119 | 242,588 | 229,464 | 237,369 | - | 237,369 |
| 3150 Gifted & Talented - to Charter Schools | (9,686) | (9,432) | (8,341) | (8,069) | - | (8,069) |
| 3160 State Transportation | 1,271,301 | 1,059,111 | 1,185,373 | 1,200,000 | - | 1,200,000 |
| 3210 State Equalization Audit Adjustment | (94,476) | 7,452 | - | - | - | - |
| 3235 Additional At-Risk Funding | 220,481 | 210,184 | 200,957 | 200,000 | - | 200,000 |
| 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) | - | 4,001,859 | 10,586,608 | 4,500,000 | - | 4,500,000 |
| Total State Revenue Sources | 132,309,905 | 142,471,437 | 151,272,451 | 143,493,908 | (9,490,470) | 134,003,438 |
| 4000 Junior ROTC | 257,225 | 219,272 | 294,126 | 229,600 | - | 229,600 |
| 4041 Unrestricted Federal Impact Aid | 194,294 | 159,221 | 223,607 | 200,000 | - | 200,000 |
| 4041 Unrestricted Federal Impact Aid - Charters | (8,482) | (8,224) | - | (15,160) | - | (15,160) |
| 4041 Restricted Federal Impact Aid | 93,735 | 81,995 | 91,775 | - | - | - |
| 5012 Coronavirus Relief Funds | 1,460,599 | - | - | - | - | - |
| 1036 FEMA Reimbursement | - | 286,378 | 12,135 | - | - | - |
| Total Federal Revenue Sources | 1,997,371 | 738,642 | 621,643 | 414,440 | - | 414,440 |
| Total Revenues | 215,001,674 | 235,239,445 | 250,713,751 | 247,237,750 | (612,992) | 246,624,758 |
| Non-Operating Revenues - Transfers In (Out) | | | | | | |
| 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) | (113,748) | (103,424) | (111,619) | (98,191) | 3,300 | (94,891) |
| Preschool Fund - Transfer (Out) | - | - | (718,345) | (700,000) | 700,000 | - |
| Capital Reserve Fund - Transfer (Out) | (4,500,000) | (4,500,000) | (4,500,000) | (3,500,000) | 58,000 | (3,442,000) |
| Capital Reserve Fund - ES Renovation COP's | (522,439) | (519,015) | (520,455) | (521,715) | (71,241) | (592,956) |
| Capital Reserve Fund - Non-recurring | - | (300,000) | (2,245,708) | (14,720,000) | 14,720,000 | - |
| Food Service Fund - Transfer (Out) | (1,500,000) | - | - | - | - | - |
| Production Printing Fund - Transfer In (Out) | (320,000) | 80,000 | (300,000) | 35,000 | (175,000) | (140,000) |
| Risk-Related Funds - Transfer (Out) | - | (1,100,000) | (500,000) | - | - | - |
| 2000 Mill Levy Override Fund - Recurring | 23,957,727 | 26,234,507 | 26,346,239 | 26,908,822 | - | 26,908,822 |
| 2000 Mill Levy Override Fund - Non-Recurring | 2,400,550 | - | - | - | - | - |
| 2017 Mill Levy Override Fund - Recurring | 22,044,594 | 25,370,972 | 26,787,688 | 28,517,431 | 3,337,485 | 31,854,916 |
| 2017 Mill Levy Override Fund - Non-Recurring | 2,414,970 | - | - | 2,000,000 | (1,550,000) | 450,000 |
| Total Non-Operating Revenues | 40,945,654 | 42,247,040 | 41,321,800 | 35,005,347 | 17,022,544 | 52,027,891 |
| Total Resources | \$315,293,218 | \$367,276,271 | \$396,373,982 | \$ 408,335,225 | \$ (10,138,580) | \$ 398,196,645 |

Footnotes:

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

| | | | | | |
|---------------|---------------|---------------|----------------|---------------|----------------|
| \$210,201,201 | \$224,828,207 | \$228,390,055 | \$ 237,709,357 | \$ 16,317,132 | \$ 254,026,489 |
|---------------|---------------|---------------|----------------|---------------|----------------|

Colorado Springs School District 11
GENERAL FUND (Excludes Preschool & Risk Management Funds)
Detail Schedule of Expenditures, Transfers, and Reserves by Program
FY 2024-25 Proposed Budget

| Program Name | Number | Actual | | | Budget | | |
|--|-------------|-------------------|-------------------|-------------------|---------------------|-------------|---------------------|
| | | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Mid-Year | Difference | 2024-25 Proposed |
| INSTRUCTIONAL SERVICES | | | | | | | |
| | 00100- | | | | | | |
| General Education | 00300 | 84,328,804 | 103,522,264 | 105,928,767 | 128,050,502 | (2,026,598) | 126,023,904 |
| Intramural Activities | 0021A | 21,304 | 69,078 | 116,294 | 86,765 | - | 86,765 |
| Montessori Preschool | 00400 | 166,366 | 226,743 | 323,561 | - | - | - |
| Post Secondary | 00500 | 743,176 | 769,541 | 888,195 | 1,217,949 | - | 1,217,949 |
| Gifted and Talented | 00700 | 2,890,009 | 3,378,310 | 3,471,936 | 4,261,211 | 948,166 | 5,209,377 |
| International Baccalaureate | 007IB | 69,862 | 91,788 | 97,892 | 124,456 | - | 124,456 |
| General Instructional Media | 00800 | 99,153 | 102,903 | 112,584 | 132,418 | - | 132,418 |
| Spark Online Academy | 00901 | 61,489 | 1,665,779 | 1,902,336 | 1,968,506 | (343,903) | 1,624,603 |
| Achieve Online | 009AC | 1,243,492 | 1,508,447 | 1,615,380 | 1,597,268 | (23,111) | 1,574,157 |
| Alternative Programs | 009AL | 2,368,693 | 2,777,223 | 2,905,289 | 3,058,693 | 7,159 | 3,065,852 |
| AVID Program | 009AV | 267,790 | 386,706 | 236,247 | 361,153 | (271,368) | 89,785 |
| Instructional Staff Stipends | 009CA | 1,646,093 | 1,813,422 | 2,154,749 | 1,910,635 | - | 1,910,635 |
| Committed Youth/Detention Center | 009CY/DC | 15,103 | 98,828 | 32,479 | 131,000 | - | 131,000 |
| Digital School | 009DS | 440,449 | 506,280 | 504,593 | 563,165 | (19,536) | 543,629 |
| Early College High School | 009EC | 880,623 | 1,023,871 | 1,121,281 | 1,461,777 | (188,111) | 1,273,666 |
| English Language Learners | 009ES | 3,480,295 | 3,855,578 | 3,757,087 | 6,207,128 | 1,513,501 | 7,720,629 |
| Expelled Students | 009EX | 258,746 | 283,195 | 244,721 | 201,748 | (19,743) | 182,005 |
| Student Conferences, Clubs, Activities | 009SC | 385 | 8,355 | 101,980 | 64,184 | (64,184) | - |
| Summer School/Summer Bridge | 009SS/SB | 375 | 54 | - | 20,930 | 1,000,000 | 1,020,930 |
| Tutoring Program | 009TP | 776,329 | 794,860 | 669,833 | 1,077,448 | (100,000) | 977,448 |
| Teachers' Post Employment Benefits | 009TR | 1,313,507 | 1,412,483 | 1,373,511 | 949,114 | - | 949,114 |
| Career & Technical Education | 009VE | 639,988 | 814,161 | 815,592 | 961,635 | 925 | 962,560 |
| Literacy | 05110 | 2,410,574 | 2,844,512 | 2,826,467 | 3,127,308 | 154,430 | 3,281,738 |
| Junior ROTC | 08910 | 673,560 | 824,315 | 943,614 | 966,662 | 46,469 | 1,013,131 |
| Challenger Learning Center | 13450 | 48,150 | 93,625 | 95,575 | 78,020 | (37,600) | 40,420 |
| Special Education (incl Preschool) | 17000/17910 | 18,276,957 | 18,457,032 | 19,857,645 | 25,998,023 | 1,348,820 | 27,346,843 |
| Work Study | 17050 | 14,100 | 18,893 | 13,219 | 27,968 | - | 27,968 |
| Speech Pathologists | 17710 | 2,744,975 | 3,024,884 | 2,701,796 | 4,680,696 | 205,640 | 4,886,336 |
| Transition Program | 17990 | 433,307 | 547,031 | 466,454 | 684,290 | 70,268 | 754,558 |
| Athletics | 18000 | 1,544,452 | 2,483,317 | 2,175,214 | 2,362,877 | (85,269) | 2,277,608 |
| TOTAL INSTRUCTIONAL SERVICES | | 127,858,106 | 153,403,478 | 157,454,291 | 192,333,529 | 2,115,955 | 194,449,484 |
| STUDENT SUPPORT | | | | | | | |
| Pupil Services | | | | | | | |
| Interpretation Services | 21001 | 21,064 | 40,766 | 39,324 | 95,856 | (60,000) | 35,856 |
| Attendance Services | 21110 | 337,009 | 339,728 | 489,261 | 487,729 | 338,557 | 826,286 |
| Social Work Services | 21130 | 1,838,949 | 2,108,021 | 2,095,524 | 2,268,291 | 532,348 | 2,800,639 |
| Pupil Auditing Services | 21140 | 361,018 | 548,943 | 702,994 | 733,441 | (90,906) | 642,535 |
| Archives/Records Management | 21150 | 272,216 | 293,603 | 265,975 | 233,407 | (16,650) | 216,757 |
| Dropout Prevention Services | 21180 | 465,464 | 281,615 | 365,336 | 134,177 | (40,735) | 93,442 |
| Community Liaisons | 21190 | 477,089 | 439,072 | 522,790 | 626,935 | (48,497) | 578,438 |
| Counseling Services | 21220 | 7,475,773 | 8,174,419 | 8,814,418 | 11,008,354 | 563,090 | 11,571,444 |
| Pupil Scheduling Services | 21260 | 263,300 | 287,892 | 310,957 | 333,210 | 12,829 | 346,039 |
| Nursing Services | 21340 | 1,106,797 | 1,211,664 | 1,316,625 | 1,582,400 | (11,272) | 1,571,128 |
| Medicaid | 21390 | - | 2,271 | 7,433 | - | - | - |
| Psychological Services | 21400 | 1,700,477 | 1,836,994 | 1,888,294 | 2,539,398 | (122,323) | 2,417,075 |
| Audiology Services | 21500 | 195,015 | 213,981 | 227,187 | 269,936 | (118,534) | 151,402 |
| Occupational & Physical Therapists | 21600 | 655,193 | 742,539 | 828,561 | 984,609 | (6,770) | 977,839 |
| Behavior Intervention Specialists | 21700 | 282,379 | 354,171 | 396,213 | 394,942 | 10,807 | 405,749 |
| Grant Student Support | 21900 | - | 4,054 | 19,381 | - | - | - |
| Before and After School Programs | 21910 | 701 | 135,032 | 432,935 | 1,139,214 | 28,479 | 1,167,693 |
| Total Pupil Services | | 15,452,444 | 17,014,765 | 18,723,208 | 22,831,899 | 970,423 | 23,802,322 |

Colorado Springs School District 11
GENERAL FUND (Excludes Preschool & Risk Management Funds)
Detail Schedule of Expenditures, Transfers, and Reserves by Program
FY 2024-25 Proposed Budget

| | | Actual | | | Budget | | |
|--|-----------|-------------|-------------|-------------|-------------|-------------|-------------|
| | | 2020-21 | 2021-22 | 2022-23 | 2023-24 | | 2024-25 |
| Program Name | Number | Actual | Actual | Actual | Mid-Year | Difference | Proposed |
| Instructional Staff | | | | | | | |
| Instructional Support | 22000 | - | - | - | - | 6,000 | 6,000 |
| Student Achievement Accountability | 22110 | 874,930 | 941,035 | 1,348,385 | 1,491,987 | (167,444) | 1,324,543 |
| Multi-Tier Systems of Support | 22111 | 251,349 | 330,305 | 300,486 | 566,730 | (59,563) | 507,167 |
| Curriculum Alignment | 22120 | 1,473,813 | 1,471,085 | 1,698,987 | 3,233,778 | (623,203) | 2,610,575 |
| Instructional Use Requirement | 2212Y | 197,007 | 295,572 | 254,618 | 274,604 | 12,730 | 287,334 |
| Instructional Staff Training Services | 22130 | 667,559 | 823,322 | 960,131 | 985,176 | (22,346) | 962,830 |
| Academic Student Assessment | 22140 | 924,249 | 1,287,224 | 1,291,886 | 1,989,220 | (281,353) | 1,707,867 |
| Achieve Team | 22190 | 161,911 | 188,419 | 357,227 | 809,667 | (104,428) | 705,239 |
| Supervision of LRS | 22210 | 694,432 | 790,938 | 714,663 | 936,652 | (117,833) | 818,819 |
| Learning Resource Sources | 22220 | 5,463,631 | 5,811,789 | 5,976,141 | 6,567,056 | 105,339 | 6,672,395 |
| Educational Television Services | 22240 | 608,544 | 697,513 | 872,673 | 761,114 | (134,855) | 626,259 |
| Supervision of Special Education | 22310 | 1,213,974 | 1,229,941 | 1,526,551 | 1,261,784 | 39,276 | 1,301,060 |
| Supervision - Career and Technical | 22320 | 391,792 | 656,827 | 706,771 | 887,693 | 25,710 | 913,403 |
| Supervision - Adult Education | 22330 | 259,342 | 291,353 | 326,136 | 280,452 | 33,223 | 313,675 |
| Supervision - Athletics | 22340 | 754,844 | 845,715 | 865,740 | 1,030,539 | 90,224 | 1,120,763 |
| Supervision - ESL | 22350 | 130,667 | 101,003 | 146,316 | 147,935 | 305,813 | 453,748 |
| Supervision - Gifted and Talented | 22370 | 126,789 | 158,359 | 173,017 | 185,874 | 5,657 | 191,531 |
| Supervision - Special Ed Early Childhd | 22380 | 61,709 | 77,176 | 77,793 | 86,121 | 2,352 | 88,473 |
| Supervision - Summer Literacy | 22400 | 472 | 29,479 | - | 176,247 | (176,247) | - |
| Supervision - IB Program | 22410 | 314,557 | 346,404 | 306,620 | 407,384 | (83,720) | 323,664 |
| Supervision - Summer School | 22420 | 3,675 | 3,675 | 3,675 | 21,427 | 257 | 21,684 |
| Equity & Inclusion | 22910 | - | 153,727 | 86,891 | - | 206,379 | 206,379 |
| Total Instructional Staff | | 14,575,246 | 16,530,861 | 17,994,707 | 22,101,440 | (938,032) | 21,163,408 |
| TOTAL DIRECT INSTRUCTION and INSTRUCTIONAL SUPPORT | | 157,885,796 | 186,949,104 | 194,172,206 | 237,266,868 | 2,148,346 | 239,415,214 |
| GENERAL ADMINISTRATION | | | | | | | |
| Board Secretary/Clerk | 23120 | 125,313 | 187,391 | 168,582 | 192,264 | 68,874 | 261,138 |
| Treasurer Services | 23130 | 3,573 | 10,421 | 19,410 | 24,320 | (320) | 24,000 |
| Election Services | 23140 | 222,585 | 102,250 | - | 30,700 | - | 30,700 |
| Legal Services | 23150 | 158,300 | 291,252 | 231,365 | 685,000 | (100,000) | 585,000 |
| Tax Assessment/Collection | 23160 | 159,820 | 183,676 | 183,417 | 155,000 | - | 155,000 |
| Audit Services | 23170 | 87,889 | 89,186 | 90,241 | 106,980 | 16,520 | 123,500 |
| Staff Relations/Negotiations | 23180 | 141,764 | 80,679 | 181,343 | 83,973 | 1,146 | 85,119 |
| ESP Staff Relations | 23181 | 160,457 | 170,366 | 186,713 | 227,750 | 20,655 | 248,405 |
| District Accountability Services | 23190 | 2,990 | 6,630 | 9,427 | 11,382 | - | 11,382 |
| Office of the Superintendent | 23210 | 845,811 | 812,553 | 1,193,629 | 812,978 | (32,743) | 780,235 |
| State and Federal Relations | 23230/40 | 29,719 | 34,528 | 34,778 | 38,041 | - | 38,041 |
| Charter School Administration | 23910 | 175,926 | 183,855 | 191,942 | 236,073 | 4,671 | 240,744 |
| TOTAL GENERAL ADMINISTRATION | | 2,114,147 | 2,152,787 | 2,490,847 | 2,604,461 | (21,197) | 2,583,264 |
| SCHOOL ADMINISTRATION | | | | | | | |
| Office of the Principal | 24110 | 18,976,835 | 22,180,248 | 22,969,520 | 26,809,504 | 142,273 | 26,951,777 |
| School Business Management | 24130 | 496,414 | 483,490 | 415,492 | 541,509 | 17,649 | 559,158 |
| Other Support Services | 24900 | 184,881 | 309,992 | 327,063 | 575,899 | (248,800) | 327,099 |
| TOTAL SCHOOL ADMINISTRATION | | 19,658,130 | 22,973,730 | 23,712,075 | 27,926,912 | (88,878) | 27,838,034 |
| BUSINESS ADMINISTRATION | | | | | | | |
| Support Services - Business | 25010 | 322,520 | 283,558 | 297,405 | 422,060 | (3,912) | 418,148 |
| Financial Services | 25100 | 1,250,201 | 1,472,085 | 1,742,239 | 1,923,443 | 54,685 | 1,978,128 |
| Purchasing Services | 25200 | 717,862 | 783,883 | 682,037 | 848,729 | 24,622 | 873,351 |
| Warehousing & Distribution | 25300 | 230,083 | 244,125 | 315,005 | 312,339 | 9,116 | 321,455 |
| Postage and Mail Services | 25310/400 | 130,965 | 155,568 | 178,516 | 145,000 | - | 145,000 |
| TOTAL BUSINESS ADMINISTRATION | | 2,651,631 | 2,939,219 | 3,215,202 | 3,651,571 | 84,511 | 3,736,082 |
| MAINTENANCE & OPERATIONS | | | | | | | |
| Maintenance & Operations Supervision | 26100 | 883,746 | 946,971 | 1,185,066 | 2,199,561 | (24,167) | 2,175,394 |
| Operations (Custodians) | 26210 | 8,712,993 | 8,958,918 | 10,754,204 | 12,854,335 | (1,410,942) | 11,443,393 |
| Building Maintenance | 26230 | 4,425,021 | 4,683,552 | 5,553,254 | 5,821,803 | (617,144) | 5,204,659 |
| Utilities | 26250 | 5,647,716 | 6,629,338 | 7,030,817 | 7,306,486 | 380,565 | 7,687,051 |
| Grounds Maintenance | 26300 | 1,391,013 | 1,540,710 | 1,890,087 | 1,762,541 | 47,243 | 1,809,784 |
| Non-Student Vehicle Maintenance | 26500 | 469,841 | 353,001 | 363,415 | 352,397 | 12,131 | 364,528 |
| Security Services | 26600 | 3,045,646 | 3,567,823 | 4,558,456 | 5,084,512 | 259,313 | 5,343,825 |
| TOTAL MAINTENANCE & OPERATIONS | | 24,575,976 | 26,680,313 | 31,335,299 | 35,381,635 | (1,353,001) | 34,028,634 |

Colorado Springs School District 11
GENERAL FUND (Excludes Preschool & Risk Management Funds)
Detail Schedule of Expenditures, Transfers, and Reserves by Program
FY 2024-25 Proposed Budget

| Program Name | Number | Actual | | | Budget | | |
|--------------------------------------|-------------|-------------------|-------------------|-------------------|---------------------|--------------|---------------------|
| | | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Mid-Year | Difference | 2024-25 Proposed |
| STUDENT TRANSPORTATION SERVICES | | | | | | | |
| Transportation Supervision | 27100 | 890,729 | 1,109,333 | 1,125,836 | 1,209,475 | (83,741) | 1,125,734 |
| Vehicle Operation Services | 27200 | 3,306,577 | 3,772,971 | 4,374,360 | 6,516,966 | (843,910) | 5,673,056 |
| Vehicle Services | 27400 | 808,728 | 708,722 | 755,139 | 787,229 | (55,320) | 731,909 |
| Small Engine Maintenance | 27500 | 141,008 | 150,370 | 153,791 | 159,788 | 3,179 | 162,967 |
| TOTAL TRANSPORTATION SERVICES | | 5,147,042 | 5,741,396 | 6,409,126 | 8,673,458 | (979,792) | 7,693,666 |
| CENTRAL SERVICES | | | | | | | |
| Support Services - Central | 28010 | 702,007 | 688,643 | 704,053 | 673,770 | (349,940) | 323,830 |
| Grants Acquisition Office | 28130 | 580,147 | 538,829 | 523,978 | 766,344 | (45,602) | 720,742 |
| Community Relations Services | 28230 | 539,901 | 849,801 | 1,290,475 | 1,258,275 | (176,034) | 1,082,241 |
| Human Resources Services | 28300 | 1,709,314 | 2,061,110 | 2,451,517 | 2,559,035 | (238,858) | 2,320,177 |
| Recruitment & Placement Services | 28320 | 69,404 | 103,392 | 60,857 | 203,414 | (20,000) | 183,414 |
| Non-Instructional Staff Development | 28340 | 301,537 | 309,701 | 269,976 | 433,340 | - | 433,340 |
| Non-Instructional Staff Training | 28341 | 109,130 | 190,864 | 188,560 | 289,848 | (45,500) | 244,348 |
| EOP, Ombudsman | 28380 | 206,297 | 122,242 | 228,766 | 278,255 | 2,330 | 280,585 |
| Information Service Systems | 28400 | 2,706,410 | 2,533,123 | 2,721,453 | 6,108,679 | (2,758,097) | 3,350,582 |
| Technology Equipment Maintenance | 28420 | 1,387,872 | 1,257,036 | 1,374,108 | 1,509,890 | 57,679 | 1,567,569 |
| Network Operations Services | 28440 | 1,950,174 | 2,306,272 | 2,596,056 | 2,571,683 | (121,438) | 2,450,245 |
| Telecommunications | 28450 | 838,362 | 1,766,576 | 1,900,670 | 1,823,817 | (287,564) | 1,536,253 |
| Unemployment Insurance | 28510 | 172,748 | 370,130 | 8,199 | 162,250 | - | 162,250 |
| Risk Management | 28520/30/40 | - | 16,496 | 44,668 | - | - | - |
| Safety Program | 28550 | 1,571 | 6,778 | 18,319 | 15,966 | - | 15,966 |
| TOTAL CENTRAL SERVICES | | 11,274,874 | 13,120,993 | 14,381,655 | 18,654,566 | (3,983,024) | 14,671,542 |
| OTHER SERVICES | | | | | | | |
| Volunteer Services | 29100 | 262,049 | 293,833 | 274,578 | 442,064 | (122,831) | 319,233 |
| Non-Teacher Post Employment Benefits | 29500 | 862,525 | 917,503 | 480,284 | 2,801,391 | - | 2,801,391 |
| TOTAL OTHER SERVICES | | 1,124,574 | 1,211,336 | 754,862 | 3,243,455 | (122,831) | 3,120,624 |
| COMMUNITY SERVICES | | | | | | | |
| Food and Nutrition Services | 31400 | - | 114,839 | 279,085 | - | - | - |
| TESLA Childcare | 33100 | 256,282 | 287,810 | 270,323 | 450,128 | (61,141) | 388,987 |
| GED Testing | 33400 | 4,995 | 5,783 | 10,811 | 6,826 | - | 6,826 |
| Facility Rentals | 33500 | 197,453 | 280,659 | 347,214 | 871,790 | (108,299) | 763,491 |
| Crossing Guard Services | 33910 | 214,457 | 278,555 | 292,626 | 367,794 | (15,000) | 352,794 |
| Adult Basic Education | 34100 | 163,195 | 150,906 | 168,362 | 184,245 | 6,176 | 190,421 |
| TOTAL COMMUNITY SERVICES | | 836,382 | 1,118,552 | 1,368,421 | 1,880,783 | (178,264) | 1,702,519 |
| CONSTRUCTION SERVICES | | | | | | | |
| Renovations | 40000 | 234,880 | 50,412 | 8,216 | - | - | - |
| TOTAL CONSTRUCTION SERVICES | | 234,880 | 50,412 | 8,216 | - | - | - |
| TOTAL EXPENDITURES | | 225,503,432 | 262,937,842 | 277,847,909 | 339,283,709 | (4,494,130) | 334,789,579 |
| FUND BALANCE | | | | | | | |
| Restricted - TABOR | 93210 | - | - | - | 7,856,153 | 343,847 | 8,200,000 |
| Restricted Multi-Year Obligations | 93220 | - | - | - | 270,500 | 29,500 | 300,000 |
| Assigned for AMP Implementation | 91000 | - | - | - | 1,741,276 | (941,276) | 800,000 |
| Assigned for Fd Bal Projects | 91000 | - | - | - | 14,968,249 | (1,589,299) | 13,378,950 |
| Assigned for ERP | 91000 | - | - | - | - | 3,000,000 | 3,000,000 |
| Assigned Encumbrance | 94000 | - | - | - | 3,743,308 | 1,256,692 | 5,000,000 |
| Unassigned - Contingency | 91000 | - | - | - | 40,322,030 | (7,743,914) | 32,578,116 |
| Unassigned - Unanticipated | 99000 | - | - | - | 150,000 | - | 150,000 |
| TOTAL FUND BALANCES | | - | - | - | 69,051,516 | (5,644,450) | 63,407,066 |
| TOTAL EXPENDITURES & FUND BALANCE | | 225,503,432 | 262,937,842 | 277,847,909 | 408,335,225 | (10,138,580) | 398,196,645 |

Proposed Budget Modifications General Fund FY2024-2025 Increase/Decrease Sources & Uses

r- recurring, n- non-recurring

| |
|---------------|
| FY25 Budget |
| FY24 Mid-Year |
| FY24 Budget |

Mid-Year Appropriation FY23-24
Adopted Appropriation FY24-25

408,335,225
398,196,645

Total Appropriation Decrease

(10,138,580)

Increases (Decreases) in Budgetary Reserve & Fund Balance:

Budgetary Reserve & Fund Balance

| | | | |
|---|---|--------------|---|
| 1 | Decrease to fund balance <i>(adjust to FY24 end of year projection)</i> | (26,548,132) | n |
|---|---|--------------|---|

Total Change in Budgetary Reserve & Fund Balance

(26,548,132)

Increases (Decreases) in Revenue:

Local Revenue

| | | | |
|---|--|-------------|---|
| 2 | Increase in property taxes - current <i>(updated to match state funding projection)</i> | 11,800,160 | r |
| 3 | Increase in 2000 MLO tax allocation to charter schools - <i>(based on projected charter enrollment)</i> | (1,150,526) | r |
| 4 | Increase in 2017 MLO tax allocation to charter schools - <i>(based on projected charter enrollment)</i> | (2,186,959) | r |
| 5 | Increase in Specific Ownership Tax - <i>(updated to match state funding projection)</i> | 241,484 | r |
| 6 | Remove gate receipts from General Fund Revenue - schools/athletics to retain - <i>(FY24 change in process)</i> | (110,000) | r |
| 7 | Increase in charter school administration fee <i>(based on projected charter enrollment)</i> | 283,319 | r |

Total Local Revenue Increase (Decrease)

8,877,478

State Revenue

| | | | |
|----|--|--------------|---|
| 8 | Increase state equalization <i>(updated per CDE total program projection - Pupil Count/Assessed Valuation)</i> | 4,275,488 | r |
| 9 | Increase transfer out to Charter Schools <i>(based on projected charter enrollment)</i> | (14,165,958) | r |
| 10 | Increase Special Education revenue <i>(Updated FY24 projection for inflationary increase)</i> | 400,000 | r |

Total State Revenue Increase (Decrease)

(9,490,470)

Federal Revenue and Interfund Transfers

| | | | |
|----|--|-------------|---|
| 11 | Decrease transfer out to Risk Mgmt. Fund to cover insurance for FNS <i>(projection adjustment)</i> | 3,300 | r |
| 12 | Eliminate non-recurring transfer to Preschool Fund | 700,000 | n |
| 13 | Reduce transfer out to Capital Reserve Fund <i>(staffing reduction in Capital Projects fund)</i> | 58,000 | r |
| 14 | Adjust FY25 transfer to Capital Reserve fund to cover COP payment requirement related to Adams ES renovation | (71,241) | r |
| 15 | Eliminate non-recurring transfer to Capital Reserve fund <i>(Fund Balance Projects)</i> | 14,720,000 | n |
| 16 | Add non-recurring transfer to Production Printing fund <i>(equipment purchases in FY25)</i> | (175,000) | n |
| 17 | Increase transfer from 2017 MLO Fund <i>(Increase in charter school transfers - PIP 9)</i> | 3,337,485 | r |
| 18 | Eliminate non-recurring transfer from 2017 MLO Fund <i>(curriculum - PIP 15)</i> | (2,000,000) | n |
| 19 | Add non-recurring transfer from 2017 MLO Fund <i>(curriculum purchase - PIP 15)</i> | 450,000 | n |

Total Changes in Federal Revenue & Interfund Transfers

17,022,544

Total Revenue Increase

16,409,552

Total Decreases in Revenue & Other Resources:

(10,138,580)

Proposed Budget Modifications General Fund FY2024-2025 Increase/Decrease Sources & Uses

r- recurring, n- non-recurring

| |
|---------------|
| FY25 Budget |
| FY24 Mid-Year |
| FY24 Budget |

| Increases (Decreases) in Expenditures & Uses: | | | | | Program | | Program Description | | Increase (Decrease) | |
|--|--|--|------|---------|----------------|---------------|----------------------------|-------------|----------------------------|--|
| Instructional Services- (00100 to 18000) | | | | | FTE | Number | | | | |
| 20 | FY25 Compensation & benefits changes (net of increases and decreases) | | 3.14 | Various | | Various | Various | 7,438,511 | r/n | |
| 21 | Adjust school instructional supply rollover (projection adjustment) | | | Various | | Various | Various | 310,361 | n | |
| 22 | Adjust school instructional supplies accounts (enrollment based) | | | Various | | Various | Various | (18,668) | r | |
| 23 | Adjustment to workers comp insurance for athletics | | | 18000 | | | Athletics | 13,731 | r | |
| 24 | Gaal - 02 - Pay for performance structure for teachers and counselors at Mitchell | | | 00300 | | | High School Education | 210,000 | n | |
| 25 | Acevedo - 01 - Curriculum - Savas Algebra 2, Dreambox Tier 2 support and supplemental application with K-8. Math materials for Palmer High School. | | | 00900 | | | General Instruction | 300,000 | n | |
| 26 | Add budget for curriculum funded by MLO - PIP 15 | | | 00900 | | | General Instruction | 450,000 | n | |
| 27 | Acevedo budget reductions | | | Various | | | Various | (153,993) | r | |
| 28 | Transfer budget to central services for PowerSchool contract (portion covered by instruction) | | | 00900 | | | General Instruction | (419,659) | r | |
| 29 | Comfort - Add budget for a summer bridge program (previously funded by ESSER) | | | 009SB | | | Summer Bridge | 1,000,000 | n | |
| 30 | Remove non-recurring budget from FY24 mid-year mods - (FY24 BMF - Bailey - 1 - hiring and retention bonus program) | | | 00900 | | | General Instruction | (576,153) | n | |
| 31 | Remove non-recurring budget from FY24 mid-year mods - (FY24 BMF - Bailey - 2 - guest staff incentive program) | | | 00900 | | | General Instruction | (642,338) | n | |
| 32 | Remove non-recurring budget from FY24 mid-year mods - (FY24 BMF - Bailey - 3 - guest staff budget shortfall) | | | 00900 | | | General Instruction | (2,167,469) | n | |
| 33 | Remove non-recurring budget from FY24 mid-year mods - (FY24 BMF - Area Supt 06 - in-person tutoring) | | | 009TP | | | Tutoring | (100,000) | n | |
| 34 | Remove non-recurring budget from FY24 mid-year mods - (FY24 BMF - Acevedo 01 - study abroad program) | | | 06000 | | | Foreign Language | (200,000) | n | |
| 35 | Remove non-recurring budget from FY24 mid-year mods - (FY24 BMF - Acevedo 02 - musical instrument repair) | | | 12500 | | | Visual and Performing Arts | (88,368) | n | |
| 36 | Remove non-recurring budget from FY24 mid-year mods - (FY24 BMF - Area Supt 12 - football helmet replacement) | | | 18000 | | | Athletics | (34,000) | n | |
| 37 | Remove non-recurring budget from FY24 - (FY24 BMF - ACEVEDO - 04 - curriculum) | | | 11000 | | | Curriculum and Instruction | (2,880,000) | n | |
| 38 | Remove non-recurring budget from FY24 - (FY24 BMF - GAAL - 02 - Transportation for athletic events and competitions) | | | 18000 | | | Athletics | (65,000) | n | |
| 39 | Remove non-recurring budget from FY24 - (FY24 BMF - GAAL - 07 - contract charter motor coaches for field trips that cannot be supported by school buses due to staffing shortages) | | | 00900 | | | Curriculum and Instruction | (261,000) | n | |

Total Instructional Services - (00900 to 18000)

2,115,955

| Student Support Services- (21000) | | | | | | | | | | |
|--|--|--|------|-------|--|---------|----------------------|-----------|-----|--|
| 40 | FY25 Compensation & benefits changes (net of increases and decreases) | | 1.08 | 21xxx | | Various | Various | 1,076,045 | r/n | |
| 41 | Comfort budget reductions | | | 21001 | | | Student Support EEOC | (60,000) | r | |
| 42 | Transfer budget to central services for PowerSchool contract (portion covered by enrollment) | | | 21140 | | | Enrollment | (45,622) | r | |

Total Student Support Services- (21000)

970,423

| Instructional Staff Support Services- (22000) | | | | | | | | | | |
|--|---|--|--------|-------|--|---------|---|-----------|-----|--|
| 43 | FY25 Compensation & benefits changes (net of increases and decreases) | | (6.00) | 22xxx | | Various | Various | 212,878 | r/n | |
| 44 | Acevedo budget reductions | | | 22xxx | | | Various | (416,110) | r | |
| 45 | Acevedo - 03 - Professional development trainings to increase the number of teachers with CLDE endorsements | | | 22350 | | | Culturally & Linguistically Diverse Education | 300,000 | n | |
| 46 | Acevedo - 02 - increase budget for rental/catering/technology for professional learning events | | | 22130 | | | Professional Learning | 50,000 | n | |
| 47 | Transfer budget to central services for PowerSchool contract (portion covered by professional development) | | | 22130 | | | Professional Learning | (21,800) | r | |
| 48 | Fund Balance Task Force - Design thinking labs | | | 22140 | | | Educational Support | 500,000 | n | |
| 49 | Remove non-recurring budget from FY24 mid-year mods - (FY24 BMF - Acevedo 08a - Professional consultant services for TLCs) | | | 22120 | | | Curriculum Alignment | (200,000) | n | |
| 50 | Remove non-recurring budget from FY24 mid-year mods - (FY24 BMF - Acevedo 08b - Text First Planning) | | | 22120 | | | Curriculum Alignment | (400,000) | n | |
| 51 | Remove non-recurring budget from FY24 mid-year mods - (FY24 BMF - Acevedo 08c - Block Planning) | | | 22120 | | | Curriculum Alignment | (200,000) | n | |
| 52 | Remove non-recurring budget from FY24 - 5 Essential survey administration, reporting, PD and usage for schools - BMF - Khaliqi 07 | | | 22140 | | | Educational Data and Support | (88,000) | n | |
| 53 | Remove non-recurring budget from FY23 - One Plan Summer Symposium teacher off contract time - BMF - Khaliqi 08 | | | 22140 | | | Educational Data and Support | (175,000) | n | |
| 54 | Remove non-recurring budget from FY24 - Fund Balance funding for Design thinking labs | | | 22120 | | | Curriculum Alignment | (500,000) | n | |

Total Instructional Staff Support Services- (22000)

16

(938,032)

May 29, 2024

Proposed Budget Modifications General Fund FY2024-2025 Increase/Decrease Sources & Uses

r- recurring, n- non-recurring

| |
|---------------|
| FY25 Budget |
| FY24 Mid-Year |
| FY24 Budget |

| Increases (Decreases) in Expenditures & Uses: | | | | | |
|---|------------|-----------------------|----------------------------|----------------------------|-----|
| | FTE | Program Number | Program Description | Increase (Decrease) | |
| General Administration Services- (23000) | | | | | |
| 55 FY25 Compensation & benefits changes (net of increases and decreases) | | 23xxx | Various | 48,203 | r/n |
| 56 Transfer budget from business services to cover increase in financial audit fees | | 23170 | Audit Services | 15,000 | r |
| 57 Comfort - 04 - Increase budget for legal fees | | 23150 | Legal Services | 300,000 | n |
| 58 Comfort - 03 - Compensation for board members | | 23210 | Board of Education | 70,000 | r |
| 59 Remove non-recurring budget from FY24 mid-year mods - (FY24 BMF - Comfort 01 - increase budget for legal fees) | | 23150 | Legal Services | (400,000) | n |
| 60 Remove non-recurring budget from FY24 - Supt 05 - Core team certified in change management | | 23210 | Superintendent | (54,400) | n |

Total General Administration Services- (23000)

(21,197)

| | | | | | |
|--|--------|-------|-----------------------|-----------|-----|
| School Administration- (24000) | | | | | |
| 61 FY25 Compensation & benefits changes (net of increases and decreases) | (4.25) | 24xxx | Various | 581,433 | r/n |
| 62 Adjust school non-instructional supplies accounts (enrollment based) | | 24110 | School Administration | (401,643) | r |
| 63 Gaal - Principal pay for performance | | 24110 | School Administration | 300,000 | n |
| 64 Remove non-recurring budget from FY24 mid-year mods - (FY24 BMF - Bailey 01 - hiring and retention bonus program) | | 24110 | School Administration | (19,868) | n |
| 65 Remove non-recurring budget from FY24 mid-year mods - (FY24 BMF - Acevedo 06 - high school graduation) | | 24900 | Other Student Support | (100,000) | n |
| 66 Remove non-recurring budget from FY24 mid-year mods - (FY24 BMF - Area Supt 08 - substitute principals) | | 24900 | Other Student Support | (44,800) | n |
| 67 Remove non-recurring budget from FY24 mid-year mods - (FY24 BMF - Area Supt 01 - Travel expenses associated with University of Virginia training) | | 24900 | Other Student Support | (104,000) | n |
| 68 Remove non-recurring budget from FY24 - Gaal - Principal pay for performance | | 24110 | High School Education | (300,000) | n |

Total Support Services School Administration- (24000)

(88,878)

| | | | | | |
|---|--------|-------|--------------------|-----------|-----|
| Business Services- (25000) | | | | | |
| 69 FY25 Compensation & benefits changes (net of increases and decreases) | (1.00) | 25xxx | Various | 46,586 | r/n |
| 70 Transfer budget from personnel support services to cover overtime in payroll due to position reduction | | 25100 | Financial Services | 7,925 | r |
| 71 Transfer budget from business services to cover increase in financial audit fees | | 23170 | Audit Services | (15,000) | r |
| 72 Comfort 02 - Continue use of Budget software (Allovue) | | 25100 | Financial Services | 145,000 | n |
| 73 Remove non-recurring budget from FY24 - Fund Balance Task Force - budget software (Allovue) | | 25100 | Financial Services | (100,000) | n |

Total Business Services- (25000)

84,511

| | | | | | |
|--|--------|-------|----------------------|-------------|-----|
| Operation and Maintenance of Plant Services- (26000) | | | | | |
| 74 FY25 Compensation & benefits changes (net of increases and decreases) | (4.00) | 26xxx | Various | 381,844 | r/n |
| 75 Acevedo budget reductions | | 26xxx | Various | (3,760) | r |
| 76 Odom 01 - SRO contract, upgrades to security equipment and technology | | 26600 | Security | 150,000 | n |
| 77 Odom 06 - fuel price increase for the white fleet | | 26500 | Transportation | 10,000 | n |
| 78 Odom 03 - Increase budget for utilities to cover cost increases | | 26250 | Utilities | 500,000 | r |
| 79 Fund Balance Task Force - Security training and professional development | | 26600 | Security | 35,000 | n |
| 80 Transfer budget from D11 Engage to cover the visitor aware system | | 26600 | Security | 63,800 | r |
| 81 Transfer budget from 2017 MLO PIP 6 to cover security related technology needs | | 26600 | Security | 250,000 | r |
| 82 Remove non-recurring budget from FY24 mid-year mods - Custodial sanitization equipment - Odom 06 | | 26210 | Custodians | (262,661) | n |
| 83 Remove non-recurring budget from FY24 mid-year mods - (FY24 BMF - Bailey 01 - hiring and retention bonus program) | | 26210 | Custodians | (66,224) | n |
| 84 Remove non-recurring budget from FY24 mid-year mods - Increase budget for utilities to cover cost increases - BMF - Odom 08 | | 26250 | Utilities | (126,000) | n |
| 85 Remove non-recurring budget from FY24 - Fund Balance Task Force - HVAC maintenance and repairs | | 26230 | Building Maintenance | (500,000) | n |
| 86 Remove non-recurring budget from FY24 - Safety and Security Assessment, replacement of equipment - BMF - McCarron 05 | | 26600 | Security | (250,000) | n |
| 87 Remove non-recurring budget from FY24 - Fund Balance Task Force - Security training and professional development | | 26600 | Security | (35,000) | n |
| 88 Remove non-recurring budget from FY24 - Contract for supplemental custodial support - BMF - Odom 03 | | 26210 | Custodians | (1,500,000) | n |

Total Operation and Maintenance of Plant Services- (26000)

(1,353,001)

Proposed Budget Modifications General Fund FY2024-2025 Increase/Decrease Sources & Uses

r- recurring, n- non-recurring

| |
|---------------|
| FY25 Budget |
| FY24 Mid-Year |
| FY24 Budget |

| Increases (Decreases) in Expenditures & Uses: | | | | | |
|--|------------|-----------------------|----------------------------|----------------------------|-----|
| | FTE | Program Number | Program Description | Increase (Decrease) | |
| Student Transportation Services- (27000) | | | | | |
| 89 FY25 Compensation & benefits changes (net of increases and decreases) | (10.50) | 27xxx | Various | (321,920) | r/n |
| 90 Adjustment to workers comp and vehicle insurance premium for transportation | | 27100 | Transportation | (28,673) | r |
| 91 Odom 07 - Contracted student transportation services such as HopSkipDrive and EverDriven | | 27200 | Student Transportation | 1,200,000 | n |
| 92 Remove non-recurring budget from FY24 mid-year mods - Purchase contracted transportation service - BMF - Odom 03b | | 27200 | Vehicle Operation Services | (1,529,199) | n |
| 93 Remove non-recurring budget from FY24 - Contract for student transportation services - BMF - Odom 06 | | 27200 | Student Transportation | (300,000) | n |

Total Student Transportation Services- (27000)

(979,792)

| | | | | | |
|---|--------|-------|--|-------------|-----|
| Central Services- (28000) | | | | | |
| 94 FY25 Compensation & benefits changes (net of increases and decreases) | (2.00) | 28xxx | Various | (379,986) | r/n |
| 95 Acevedo budget reductions | | 28xxx | Various | (3,000) | r |
| 96 McCarron budget reductions | | 28xxx | Various | (137,500) | r |
| 97 Comfort budget reductions | | 28xxx | Various | (20,000) | r |
| 98 Transfer budget from 2017 MLO PIP 6 to cover security related technology needs | | 26600 | Security | (250,000) | r |
| 99 Transfer budget from personnel support services to cover overtime in payroll due to position reduction | | 28010 | Personnel Support Services | (7,925) | r |
| 100 Transfer budget to IT for PowerSchool contract (from various other locations) | | 28400 | Application Development and Support | 508,670 | r |
| 101 Transfer budget to IT for PowerSchool contract - Human resources portion | | 28300 | Human Resources | (13,969) | r |
| 102 Transfer budget to IT for PowerSchool contract - Professional Development portion | | 28341 | Professional Development | (7,620) | r |
| 103 McCarron 01 - Annual increase in PowerSchool contract | | 28400 | Application Development and Support | 52,233 | r |
| 104 McCarron 02 - Annual increase in PeopleSoft contract | | 28400 | Application Development and Support | 90,673 | n |
| 105 Fund Balance Task Force - Let's Talk software for K-12 Insights | | 28230 | Communications | 121,050 | n |
| 106 Remove non-recurring budget from FY24 mid-year - AdPro marketing brochure for west side schools - BMF - Ashby 01 | | 28230 | Communications | (40,000) | n |
| 107 Remove non-recurring budget from FY24 mid-year - Apprenticeship and temporary workers - BMF - Area Supt 03 | | 28230 | Communications | (89,600) | n |
| 108 Remove non-recurring budget from FY24 mid-year - PeopleSoft replacement - new ERP system - BMF - McCarron 01 | | 28400 | Application Development and Support | (3,000,000) | n |
| 109 Remove non-recurring budget from FY24 - School Management System rollover funds | | 28400 | Application Development and Support | (500,000) | n |
| 110 Remove non-recurring budget from FY24 - Bid Kid Book Club marketing - Ashby 01 | | 28230 | Communications | (25,000) | n |
| 111 Remove non-recurring budget from FY24 - temporary work and overtime for Human Resources - Bailey 02 | | 28300 | Human Resources | (150,000) | n |
| 112 Remove non-recurring budget from FY24 - cell phone and computer equipment for District Language Coordinator - BMF - Bailey 03 | | 28330 | Equal Opportunity Programs & Ombudservices | (10,000) | n |
| 113 Remove non-recurring budget from FY24 - Fund Balance Task Force - Let's Talk Software for K-12 Insights | | 28230 | Communications | (121,050) | n |

Total Central Services- (28000)

(3,983,024)

| | | | | | |
|---|--------|-------|------------|----------|-----|
| Other Services- (29000) | | | | | |
| 114 FY25 Compensation & benefits changes (net of increases and decreases) | (0.50) | 29xxx | Various | 1,269 | r/n |
| 115 Transfer budget from D11 Engage to Security to cover the visitor aware system | | 29100 | D11 Engage | (63,800) | r |
| 116 Remove non-recurring budget from FY24 - D11 Engage furniture refresh - BMF - Ashby 03 | | 29100 | D11 Engage | (60,300) | n |

Total Other Services- (29000)

(122,831)

| | | | | | |
|---|--------|-------|---------|-----------|-----|
| Community Services- (30000) | | | | | |
| 117 FY25 Compensation & benefits changes (net of increases and decreases) | (1.00) | 3xxxx | Various | (163,264) | r/n |
| 118 Comfort budget reductions | | 33910 | Safety | (15,000) | r |

Total Community Services- (30000)

(178,264)

Proposed Budget Modifications General Fund FY2024-2025 Increase/Decrease Sources & Uses

r- recurring, n- non-recurring

| |
|---------------|
| FY25 Budget |
| FY24 Mid-Year |
| FY24 Budget |

| <i>Increases (Decreases) in Expenditures & Uses:</i> | | FTE | Program Number | Program Description | Increase (Decrease) | |
|---|---|------------|-----------------------|----------------------------------|----------------------------|---------------------|
| Reserve Funds- (91000-99000) | | | | | | |
| 119 | Increase TABOR Reserve (FY24 end of year projection) | | 93210 | Restricted - TABOR | 343,847 | n |
| 120 | Add Multi Year Obligation Reserve (FY23 end of year adjustment) | | 93220 | Restricted - MYO | 29,500 | n |
| 121 | Add reserve for ERP carryover | | 90001 | ERP Reserve | 3,000,000 | n |
| 122 | Reduce contingency for Academic Master Plan (AMP) | | 91001 | AMP | (941,276) | n |
| 123 | Reduce contingency set aside for Fund Balance Projects (moved to budget programs) | | 90001 | Fund Balance Task Force Projects | (1,589,299) | n |
| 124 | Increase encumbrance carryover (projection) | | 94000 | Reserve for Encumbrances | 1,256,692 | n |
| 125 | Increase in projected unassigned fund balance | | 91000 | Contingency | (7,743,914) | n |
| Total Reserve Funds | | | | | | (5,644,450) |
| Total Increases in Expenditures & Reserves | | | (25.03) | | | <u>(10,138,580)</u> |

| | | | |
|-----------------------|------------------|-------|----------------------|
| BUDGET ADMINISTRATOR: | Jessica Reijgers | FUND: | Risk Management Fund |
| DIVISION HEAD: | Brandan Comfort | DATE: | May 29, 2024 |

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 FY2024-25, 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 * | \$94,891 |
| b. | Production Printing Fund | 10,539 |
| c. | General Fund: | |
| | Athletics | 37,686 |
| | Transportation | <u>278,058</u> |
| | Total | <u>\$421,174</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 FY2024-25 food services charge is included in the general fund transfer total. It is not charged directly to the food services fund.

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 |

FTE remains the same from FY2023-24 to FY2024-25.

| FULL TIME POSITIONS | FY2022-23 AUTHORIZED | FY2023-24 AUTHORIZED | FY2023-24 MID-YEAR | CHANGE | FY2024-25 PROPOSED |
|---------------------|----------------------|----------------------|--------------------|--------|--------------------|
| Administrative | 0.30 | 0.30 | 0.30 | 0.00 | 0.30 |
| Professional | 4.00 | 4.00 | 4.00 | 0.00 | 4.00 |
| ESP | 1.00 | 1.00 | 1.00 | 0.00 | 1.00 |
| TOTAL FTE | 5.30 | 5.30 | 5.30 | 0.00 | 5.30 |

Colorado Springs School District 11
RISK MANAGEMENT FUND
Schedule of Revenues, Expenditures, and Fund Balances
Proposed FY2024-25

| | Actual | | | Budget | | |
|---|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|
| | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Mid-Year | Change | 2024-25 Proposed |
| Beginning Fund Balance: | | | | | | |
| Assigned for Future Claims | \$3,747,798 | \$4,351,697 | \$4,320,627 | \$4,203,990 | \$ (303,248) | \$ 3,900,742 |
| Prepaid Insurance | 12,500 | 12,500 | 12,500 | 12,500 | - | 12,500 |
| Adjusted Beginning Fund Balance | \$3,760,298 | \$4,364,197 | \$4,333,127 | \$4,216,490 | \$ (303,248) | \$ 3,913,242 |
| Revenues | | | | | | |
| Claims and Subrogation Recoveries | 188,343 | 93,698 | 116,568 | 522,577 | (402,569) | 120,008 |
| Charter School Buybacks | 29,283 | 36,981 | 46,641 | 52,000 | (29,443) | 22,557 |
| Total Revenues | 217,626 | 130,679 | 163,209 | 574,577 | (432,012) | 142,565 |
| Other Financing Sources (Uses) | | | | | | |
| Investment Income | 4,448 | 9,907 | 169,694 | 139,500 | - | 139,500 |
| Transfers In - 2017 MLO | 4,633 | 4,633 | 4,633 | 4,633 | - | 4,633 |
| Transfers In - General Fund - Food Service | 113,748 | 103,424 | 111,619 | 98,191 | (3,300) | 94,891 |
| Transfers In - General Fund | 2,916,000 | 2,916,000 | 2,916,000 | 2,916,000 | - | 2,916,000 |
| Total Other Financing Sources (Uses) | 3,038,829 | 3,033,964 | 3,201,946 | 3,158,324 | (3,300) | 3,155,024 |
| Total Resources Available | 7,016,753 | 7,528,840 | 7,698,282 | 7,949,391 | (738,560) | 7,210,831 |
| Expenditures | | | | | | |
| Workers Compensation | 1,181,716 | 1,331,395 | 1,453,465 | 2,203,388 | 29,185 | 2,232,573 |
| Work Comp Funds Reimbursement | (52,563) | (63,830) | (60,774) | (37,064) | (13,674) | (50,738) |
| General Liability | 196,788 | 419,423 | 255,880 | 849,919 | 45,659 | 895,578 |
| Gen'l Liab Funds Reimbursement | (9,753) | (20,337) | (14,891) | (10,146) | 730 | (9,416) |
| Errors & Omissions | 222,286 | 148,085 | 247,728 | 688,006 | 7,429 | 695,435 |
| E&O Funds Reimbursement | (4,634) | - | (6,685) | (4,551) | 327.00 | (4,224) |
| Other Insurances | 1,117,845 | 1,388,684 | 1,634,931 | 3,266,818 | (476,908) | 2,789,910 |
| Other Funds Reimbursement | (154,808) | (220,373) | (230,920) | (283,449) | 21,543 | (261,906) |
| Safety | 155,679 | 212,666 | 203,058 | 653,458 | - | 653,458 |
| Reserves | - | - | - | 623,012 | (352,851) | 270,161 |
| Total Expenditures | 2,652,556 | 3,195,713 | 3,481,792 | 7,949,391 | (738,560) | 7,210,831 |
| Fund Balance End of Year | \$4,364,197 | \$4,333,127 | \$4,216,490 | \$ - | \$ - | \$ - |

Fund Appropriation

Total Revenues
Other Financing Sources (Uses)
Beginning Fund Balance

| | | |
|------------|--------------|------------|
| \$ 574,577 | \$ (432,012) | \$ 142,565 |
| 3,158,324 | (3,300) | 3,155,024 |
| 4,216,490 | (303,248) | 3,913,242 |

Total Appropriation

| | | |
|--------------------|---------------------|---------------------|
| \$7,949,391 | \$ (738,560) | \$ 7,210,831 |
|--------------------|---------------------|---------------------|

RISK MANAGEMENT FUND
Supplemental Schedule of Revenues, Expenditures, and Fund Balance
PROPOSED BUDGET
FY2024-25

| | 28520 WORKERS COMP | 28530 GENERAL LIABILITY | 28540 ERRORS & OMISSIONS | 28560 OTHER* INSURANCE | 28550 SAFETY | TOTAL |
|--|--------------------------|-------------------------------|--------------------------------|------------------------------|-----------------|-----------|
| BEGINNING FUND BALANCE ASSIGNED | 1,174,123 | 495,394 | 382,273 | 1,458,878 | | 3,900,742 |
| Prepaid Insurance | 12,500 | - | - | - | - | 12,500 |
| Assigned for Future Claims | 1,186,623 | 495,394 | 382,273 | 1,458,878 | 0 | 3,913,242 |
| % of total w/o subrogation | 30.1% | 12.7% | 9.8% | 37.4% | 10.0% | 100.0% |

| | | | | | | |
|---|------------------|----------------|----------------|------------------|----------------|------------------|
| REVENUES | | | | | | |
| Subrogation Recovery | 63,008 | - | - | 57,000 | - | 120,008 |
| Charter School Buybacks | - | - | - | 22,557 | - | 22,557 |
| 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 | 58,635 | 11,467 | 5,143 | 19,646 | - | 94,891 |
| Transfer from General Fund | 877,716 | 370,332 | 285,768 | 1,090,584 | 291,600 | 2,916,000 |
| Total Revenue | 1,123,992 | 388,799 | 297,411 | 1,195,787 | 291,600 | 3,297,589 |
| Percent expense allocated | 30.1% | 12.7% | 9.8% | 37.4% | 10.0% | 100.0% |

| | | | | | | |
|---|------------------|----------------|----------------|------------------|----------------|------------------|
| TOTAL REVENUE and BEGINNING FUND BALANCE | 2,310,615 | 884,193 | 679,684 | 2,654,665 | 291,600 | 7,210,831 |
|---|------------------|----------------|----------------|------------------|----------------|------------------|

| | | | | | | |
|--|-----------|---------|---------|-----------|---|-----------|
| EXPENDITURES | | | | | | |
| Claims Payments | 1,457,614 | 299,945 | 275,000 | 865,172 | - | 2,897,731 |
| Claims Administration, Premiums, IBNR: | | | | | | |
| Premium Payments | 294,000 | 362,100 | 155,180 | 1,475,936 | - | 2,287,216 |
| Insurance Recoveries: | | | | | | |
| Prior Year Claim Reserves | - | - | - | - | - | - |
| Administration Total | 294,000 | 362,100 | 155,180 | 1,475,936 | - | 2,287,216 |

| | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|------------------|
| Fund Administration: | | | | | | |
| Salaries | 187,021 | 24,656 | 12,683 | 117,940 | 140,000 | 482,300 |
| Employee Benefits | 62,654 | 8,627 | 4,572 | 43,962 | 44,758 | 164,573 |
| Purchased Services | 133,739 | 250 | 1,000 | 9,900 | 62,000 | 206,889 |
| Legal Expenses | 75,000 | 200,000 | 247,000 | 275,000 | - | 797,000 |
| <i>Contra Account for Offset of Revenue:</i> | | | | | | |
| Athletics - Risk Premiums | (25,525) | (4,009) | (1,798) | (6,354) | - | (37,686) |
| Transportation - Risk Premiums | (23,767) | (4,754) | (2,133) | (247,405) | - | (278,059) |
| Production Printing - Risk Premiums | (1,446) | (653) | (293) | (8,147) | - | (10,539) |
| 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 |
| Fund Administration Subtotal | 430,221 | 224,117 | 261,031 | 186,896 | 653,458 | 1,755,723 |

| | | | | | | |
|---------------------------|------------------|----------------|----------------|------------------|----------------|------------------|
| Total Expenditures | 2,181,835 | 886,162 | 691,211 | 2,528,004 | 653,458 | 6,940,670 |
|---------------------------|------------------|----------------|----------------|------------------|----------------|------------------|

| | | | | | | |
|------------------------|--------|--------|--------|--------|--------|---------|
| Appropriated Reserves: | | | | | | |
| Contingency | 94,178 | 45,305 | 25,889 | 46,248 | 58,541 | 270,161 |

| | | | | | | |
|----------------------------|------------------|----------------|----------------|------------------|----------------|------------------|
| TOTAL APPROPRIATION | 2,276,013 | 931,467 | 717,100 | 2,574,252 | 711,999 | 7,210,831 |
|----------------------------|------------------|----------------|----------------|------------------|----------------|------------------|

| | | | | | | |
|--------------------------|-----------------------|---------------------|---------------------|---------------------|-------------|-----------------------|
| LIABILITIES | | | | | | |
| Claim Case Liabilities | (1,244,229) | (212,501) | (247,748) | (648,895) | - | (2,353,373) |
| Margin/IBNR Liability | (213,385) | (87,444) | (27,252) | (216,277) | - | (544,358) |
| TOTAL LIABILITIES | \$ (1,457,614) | \$ (299,945) | \$ (275,000) | \$ (865,172) | \$ - | \$ (2,897,731) |

*other includes property, vehicle and other

BUDGET ADMINISTRATOR: Sarah Carlson

FUND: Preschool Program Fund

DIVISION HEAD: Tamara Acevedo

DATE: May 29, 2024

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 (CDEC).

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 2024-25, the total number UPK seats provided by the district is 1,324. 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: students must have low-income eligibility and one of the following: having an IEP, below 100% of poverty, homelessness, foster care, or English Language Learning.

In addition to the 1,324 UPK seats, District 11 will allocate at least 60 UPK seats to CPCD Head Start. The funding rate for these seats has not been determined for 2024-25 but will be close to the full funding rate for these students. CPCD Head Start administers preschool programming in 5 District 11 elementary schools.

Beginning in 2010-11, the District split teacher costs between the preschool fund and the general fund special education early childhood program and federal grants, with 70 percent of the costs in the preschool fund. This split was based on the total number of slots needed for the year for students in special education. For 2024-25, 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: 72% teachers preschool fund and 28% teachers special education. There are two aides in each district preschool class. For 2024-25, the preschool paraprofessionals are funded as followed: 60% preschool fund and 40% special education.

Preschool Supervision

For 2024-25 school year, the preschool program will be managed by one professional employee, 6 teachers on special assignment (TOSA) FTE, 2 behavior interventionists, 1 Child Find Coordinator, 2 Itinerant ECSEs, and 5.81 office staff. The duties of this staff include evaluating the programs for compliance with the Department of Human Services' childcare rules, as well as fire and health regulations. In addition, staff monitors classrooms for quality and compliance with program standards;

supports special education needs including the provision of direct services; and 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 Universal Preschool programs is shown in the following tables:

Preschool (project 3141):

| FULL TIME POSITIONS | FY2022-23 AUTHORIZED | FY2023-24 AUTHORIZED | FY2023-24 MID-YEAR | CHANGE | FY2024-25 PROPOSED |
|---------------------|----------------------|----------------------|--------------------|--------|--------------------|
| Teacher | 24.00 | 30.00 | 31.10 | +7.50 | 38.60 |
| ESP | 28.35 | 39.60 | 41.48 | +15.49 | 56.97 |
| TOTAL FTE | 52.35 | 69.60 | 72.58 | +22.99 | 95.57 |

Supervision:

| FULL TIME POSITIONS | FY2022-23 AUTHORIZED | FY2023-24 AUTHORIZED | FY2023-24 MID-YEAR | CHANGE | FY2024-25 PROPOSED |
|---------------------|----------------------|----------------------|--------------------|--------|--------------------|
| Professional | 1.00 | 1.00 | 1.00 | 0.00 | 1.00 |
| Teacher (TOSA) | 4.00 | 9.60 | 9.60 | +1.40 | 11.00 |
| ESP | 1.81 | 4.69 | 4.69 | +0.12 | 4.81 |
| TOTAL FTE | 6.81 | 15.29 | 15.29 | +1.52 | 16.81 |

Total:

| FULL TIME POSITIONS | FY2022-23 AUTHORIZED | FY2023-24 AUTHORIZED | FY2023-24 MID-YEAR | CHANGE | FY2024-25 PROPOSED |
|---------------------|----------------------|----------------------|--------------------|--------|--------------------|
| Professional | 1.00 | 1.00 | 1.00 | 0.00 | 1.00 |
| Teacher | 24.00 | 30.00 | 31.10 | +7.50 | 38.60 |
| Teacher (TOSA) | 4.00 | 9.60 | 9.60 | +1.40 | 11.00 |
| ESP | 30.16 | 44.29 | 46.17 | +15.61 | 61.78 |
| TOTAL FTE | 59.16 | 84.89 | 87.87 | +24.51 | 112.38 |

Colorado Springs School District 11
PRESCHOOL FUND
Schedule of Revenues, Expenditures, and Fund Balance
Proposed FY2024-25

| | Actual | | | Budget | | |
|-------------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Mid-Year | Change | 2024-25 Proposed |
| Beginning Fund Balance | \$ 791,268 | \$ 852,873 | \$ 1,284,230 | \$ 3,354,668 | \$ 3,000,000 | \$ 6,354,668 |
| Revenues | | | | | | |
| State Revenue - UPK | 3,473,656 | 4,283,430 | 4,462,859 | 5,473,192 | 1,063,870 | 6,537,062 |
| State Revenue - UPK Montessori | - | - | - | 136,100 | 87,222 | 223,322 |
| Montessori Tuition | - | - | - | 134,804 | 69,046 | 203,850 |
| Transfer from General Fund | - | - | 718,345 | 700,000 | (700,000) | - |
| Transfer from 2017 MLO | 100,934 | 100,934 | 100,934 | 100,934 | - | 100,934 |
| Total Resources Available | 4,365,858 | 5,237,237 | 6,566,368 | 9,899,698 | 3,520,138 | 13,419,836 |
| Instructional Expenditures: | | | | | | |
| Preschool Expenditures: | | | | | | |
| Teacher Salaries | 1,097,938 | 1,248,138 | 895,369 | 1,624,309 | 380,859 | 2,005,168 |
| Teacher Aides Salaries | 507,823 | 666,775 | 276,771 | 1,090,295 | 565,769 | 1,656,064 |
| Teacher Benefits | 375,823 | 391,543 | 285,521 | 533,858 | 143,317 | 677,175 |
| Teacher Aides Benefits | 242,409 | 272,641 | 93,913 | 394,667 | 193,043 | 587,710 |
| Contracted Child Services | 577,846 | 549,990 | 684,388 | 110,000 | - | 110,000 |
| Field Trips | - | 7,728 | 7,090 | 8,500 | - | 8,500 |
| General Instructional Supplies | 33,610 | 147,533 | 102,891 | 200,000 | - | 200,000 |
| Montessori Expenditures: | | | | | | |
| Teacher Salaries | - | - | - | 79,439 | 144,533 | 223,972 |
| Teacher Aides Salaries | - | - | - | 69,381 | 43,212 | 112,593 |
| Teacher Benefits | - | - | - | 19,041 | 48,757 | 67,798 |
| Teacher Aides Benefits | - | - | - | 28,653 | 17,509 | 46,162 |
| Other Purchased Services | - | - | - | 5,000 | - | 5,000 |
| Montessori Instructional Supplies | - | - | - | 5,000 | - | 5,000 |
| Indirect Costs | - | - | - | 5,861 | - | 5,861 |
| Contingency | - | - | - | 58,529 | (58,529) | - |
| Administration Expenditures: | | | | | | |
| Teacher Salaries | 224,455 | 244,409 | 229,024 | 659,464 | 111,645 | 771,109 |
| Non-Teacher Professional Salaries | 95,020 | 84,979 | 89,513 | 106,224 | 12,176 | 118,400 |
| ESP Salaries | 43,587 | 45,735 | 64,105 | 160,063 | 10,636 | 170,699 |
| Teacher Benefits | 97,350 | 92,510 | 99,620 | 257,508 | 50,881 | 308,389 |
| Non-Teacher Professional Benefits | 25,792 | 22,886 | 33,070 | 40,888 | 1,827 | 42,715 |
| ESP Benefits | 13,690 | 9,792 | 21,275 | 66,279 | 6,099 | 72,378 |
| Other Purchased Services | 38,257 | 22,512 | 157,803 | 60,700 | - | 60,700 |
| Printing | 3,329 | 4,382 | 1,434 | 2,000 | - | 2,000 |
| Travel & Registration | 1,839 | 1,800 | 3,468 | 10,000 | - | 10,000 |
| Mileage | 993 | 1,495 | 2,082 | 8,000 | - | 8,000 |
| General Supplies | 5,990 | 10,925 | 37,129 | 25,000 | - | 25,000 |
| Indirect Costs | 127,234 | 127,234 | 127,234 | - | - | - |
| Contingency | - | - | - | 4,271,039 | 1,848,404 | 6,119,443 |
| Total Expenditures | 3,512,985 | 3,953,007 | 3,211,700 | 9,899,698 | 3,520,138 | 13,419,836 |
| Fund Balances, End of Year | \$ 852,873 | \$ 1,284,230 | \$ 3,354,668 | \$ - | \$ - | \$ - |
| Total Appropriation | | | | 9,899,698 | 3,520,138 | 13,419,836 |
| Staff FTE: | | | | | | |
| Non-Teacher Professionals | | | | 1.00 | - | 1.00 |
| Teacher (TOSA) | | | | 9.60 | 1.40 | 11.00 |
| Teachers | | | | 31.10 | 7.50 | 38.60 |
| Education Support Staff | | | | 46.17 | 15.61 | 61.78 |
| Total FTE | | | | 87.87 | 24.51 | 112.38 |

| | | |
|-----------------------|----------------|-------------------------|
| BUDGET ADMINISTRATOR: | Janine Russell | FUND: Food Service Fund |
| DIVISION HEAD: | Kris Odom | DATE: May 29, 2024 |

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), 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 2024-2025 revenue budget projections are based on the following statistics:

- Operating days = 173 elementary, middle school and high school (after three snow days)
- 13,868 lunches per day
- 5458 breakfasts per day
- \$2,628 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.

The revenue and expenditure mix for District 11 Food and Nutrition Services consists of the following:

| | Revenue | Revenue | % of Revenue |
|--|----------|--------------|--------------|
| Federal Reimbursement | | \$8,074,259 | 55.4% |
| State Reimbursement | | \$4,443,000 | 30.4% |
| Sales – Adults/Catering | | \$565,264 | 3.9% |
| Federal – Commodities | | \$800,000 | 5.5% |
| Interest Income | | \$108,000 | 0.8% |
| Misc/Other Revenue | | \$17,500 | 0.1% |
| Mill Levy Override | | \$579,008 | 3.9% |
| TOTAL | | \$14,587,031 | 100% |
| | Expenses | Expense | % of Rev |
| Cost of Food and Supplies | | \$6,199,321 | 36.2% |
| Salaries and Benefits (Management and Hourly) | | \$9,053,895 | 52.9% |
| Purchased Services, Equip. Maintenance, Small Equip., Utilities, Other | | \$1,856,106 | 10.9% |
| TOTAL | | \$17,109,322 | 100% |

| DEPARTMENT POSITIONS | FY2021-22 AUTHORIZED | FY2022-23 AUTHORIZED | FY2023-24 MID-YEAR | FY2024-25 PROPOSED | CHANGE |
|-----------------------------|-------------------------|-------------------------|-----------------------|-----------------------|--------|
| Admin/Prof (District 11) | 3.8 | 3.8 | 4.0 | 4.0 | 0 |
| ESP (FTE < 4 hours) | 10.17 | 11.13 | 4.49 | 6.21 | 0 |
| ESP (FTE ≥ 4 and < 6 hours) | 104.27 | 101.31 | 93.15 | 93.08 | 0 |
| ESP (FTE of ≥ 6 hours) | 100.0 | 102.00 | 112.31 | 110.66 | 0 |
| TOTAL FTE | 218.24 | 218.24 | 213.98 | 213.98 | 0 |

| Food Services Headcount Department Positions | FY2021-22 AUTHORIZED | FY2022-23 AUTHORIZED | FY2023-24 MID-YEAR | FY2024-25 PROPOSED | CHANGE |
|---|-------------------------|-------------------------|-----------------------|-----------------------|--------|
| Administrative/Professional Positions | 4 | 4 | 4 | 4 | 0 |
| ESP Positions | 294 | 328 | 285 | 288 | +3 |
| TOTAL DISTRICT HEADCOUNT | 298 | 332 | 289 | 292 | +3 |

Colorado Springs School District 11
FOOD SERVICES FUND
Schedule of Revenues, Expenditures, and Fund Balances
Proposed FY2024-25

| | Actual | | | Budget | | |
|--------------------------------------|--------------------|--------------------|--------------------|---------------------|------------------|---------------------|
| | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Mid-Year | Change | 2024-25 Proposed |
| Beginning Fund Balance | \$2,636,146 | \$4,977,009 | \$5,733,324 | \$ 7,626,389 | \$ - | \$ 7,626,389 |
| Revenues | | | | | | |
| Food Sales | 320,187 | 577,472 | 2,309,088 | 753,138 | (187,874) | 565,264 |
| Federal Reimbursement | 8,526,791 | 11,964,517 | 10,598,108 | 5,604,789 | 2,469,470 | 8,074,259 |
| State Reimbursement | 88,519 | 189,373 | 301,680 | 7,108,190 | (2,665,190) | 4,443,000 |
| Commodity Contributions | 503,219 | 568,734 | 874,367 | 778,600 | 21,400 | 800,000 |
| Advertising/Commissions/Rebates | 1,884 | 10,614 | 8,271 | 38,189 | (20,689) | 17,500 |
| Total Revenues | 9,440,600 | 13,310,710 | 14,091,514 | 14,282,906 | (382,883) | 13,900,023 |
| Other Financing Sources | | | | | | |
| Transfer from General Fund | 1,500,000 | - | - | - | - | - |
| Investment Income | 1,545 | 12,886 | 222,296 | 101,000 | 7,000 | 108,000 |
| Transfer - 2017 MLO | 489,008 | - | - | - | 489,008 | 489,008 |
| Transfer - 2000 MLO | 90,000 | - | - | - | 90,000 | 90,000 |
| Total Other Financing Sources | 2,080,553 | 12,886 | 222,296 | 101,000 | 586,008 | 687,008 |
| Total Resources Available | 14,157,299 | 18,300,605 | 20,047,134 | 22,010,295 | 203,125 | 22,213,420 |
| Expenditures | | | | | | |
| Admin./Prof. Salaries | 286,277 | 293,460 | 273,684 | 344,860 | 73,119 | 417,979 |
| Classified Salaries | 4,191,591 | 4,697,841 | 4,634,402 | 6,927,457 | 45,332 | 6,972,789 |
| Admin./Prof. Benefits | 82,375 | 83,513 | 84,379 | 104,673 | (10,209) | 94,464 |
| Other Employee Benefits | 1,332,146 | 1,342,098 | 1,347,351 | 1,890,819 | (322,156) | 1,568,663 |
| Food Supplies/Materials | 3,085,113 | 4,860,730 | 4,596,219 | 5,187,536 | 1,011,785 | 6,199,321 |
| Equipment Maintenance | 54,365 | 147,750 | 175,195 | 170,620 | 4,380 | 175,000 |
| Purchased Services | 117,688 | 128,775 | 163,112 | 218,326 | (18,897) | 199,429 |
| Indirect Cost | - | 874,619 | 800,000 | 800,000 | - | 800,000 |
| Capital Outlay | 30,735 | 138,495 | 346,403 | 1,261,906 | (580,229) | 681,677 |
| Contingency | - | - | - | 5,104,098 | - | 5,104,098 |
| Total Expenditures | 9,180,290 | 12,567,281 | 12,420,745 | 22,010,295 | 203,125 | 22,213,420 |
| Fund Balance, End of Year | \$4,977,009 | \$5,733,324 | \$7,626,389 | \$ - | \$ - | \$ - |

Fund Appropriation

| | | | |
|----------------------------|----------------------|---------------------|----------------------|
| Total Revenues | \$ 14,282,906 | \$ (382,883) | \$ 13,900,023 |
| Other Financing Sources | 680,008 | 7,000 | 687,008 |
| Beginning Fund Balance | 7,626,389 | - | 7,626,389 |
| Total Appropriation | \$ 22,589,303 | \$ (375,883) | \$ 22,213,420 |

BUDGET ADMINISTRATOR: Annette Bass FUND: Designated Purpose Grants Fund

DIVISION HEAD: Brandon Comfort DATE: May 29, 2024

DESIGNATED PURPOSE GRANTS FUND

Designated purpose grants funds (DPGF) are federal, state, 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 dollars are projected to decrease for FY24-25. The preliminary allocation from the state is decreased by 1%.

Title VIB (Special Education-IDEA) federal funding and carryover are projected to decrease by 6.2% for FY24-25 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 FY24-25.

Title IIA (Teacher Quality) federal funding and carryover are projected to decrease by 13.1% for FY24-25.

Medicaid Reimbursement funding and carryover for FY24-25 are projected to have a nominal decrease of less than 1% 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 \$94,110,435.83. As we begin to return to pre-pandemic conditions those funds will not be renewed. D11 has been successful in spending down 80% of these funds to date.

The 30.3% decrease in projected total FTE funded by Designated Purpose Grant Funds is due to the significant number of FTE previously supported with ESSER funds. ESSER III will close in September of 2024. All remaining FTE associated with this award will either be dissolved or funded with other sources.

Other federal grant funding sources are projected to decrease by 19.2% because of the completion of CRRSA funded grants including ESSER II, Supplemental Special Education Funds, Supplemental Indian Education Funds, Governor Math Bright Spot Awards, K-8 Mathematics Curricula & K-3 READ Act Instructional Programming Grant, and Homeless Children and Youth Grant, the Childcare Stimulus Grant, some Empowering Action for School Improvement (EASI) grants, High Intensity Tutoring Grant are closing in FY24.

Other state and local funding sources are projected to decrease by 1.01% due to the completion of the Comprehensive Health Grant, Building Excellent Schools Today (BEST) Grant, K-5 Social-Emotional Health Grant, and the Comprehensive Health Grant. While there are several grants coming to completion at FY end, it should be noted that the following new grant awards will offset the closings: New Early Literacy Grant and ELG Supplemental Grant., School Safety and Security Grants at two of our charter schools, and an Early Childhood Capacity Building Grant, to name a few.

D11 plans to pursue other competitive grants from federal and non-federal sources.

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.

Colorado Springs School District 11
DESIGNATED PURPOSE GRANTS FUND
Schedule of Revenues, Expenditures, and Projected Carryover
Proposed FY2024-2025

| | Actual | | | Budget | | |
|------------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|
| | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Mid-Year | Change | 2024-25 Proposed |
| Revenues | | | | | | |
| Federal Grants | 38,011,685 | 34,935,725 | 49,626,932 | 70,848,332 | (13,426,968) | 57,421,364 |
| State Grants | 4,073,075 | 3,247,861 | 2,824,950 | 5,033,439 | 324,402 | 5,357,841 |
| Local Grants | 340,022 | 263,956 | 178,527 | 195,799 | 57,645 | 253,444 |
| Total Revenues | 42,424,782 | 38,447,542 | 52,630,409 | 76,077,570 | (13,044,921) | 63,032,649 |
| Total Resources Available | 42,424,782 | 38,447,542 | 52,630,409 | 76,077,570 | (13,044,921) | 63,032,649 |
| Expenditures | | | | | | |
| Adult Basic Education | 409,780 | 397,516 | 427,484 | 432,949 | 244,365 | 677,314 |
| Title 1 Part A Basic | 7,476,269 | 6,928,988 | 7,052,108 | 11,434,823 | (1,964,455) | 9,470,368 |
| IDEA Part B SPED (84-027) | 4,754,377 | 5,495,241 | 6,085,024 | 8,209,177 | 54,823 | 8,264,000 |
| Vocational Grants | 287,646 | 310,613 | 313,084 | 476,575 | 607,678 | 1,084,253 |
| IDEA Preschool (SPED) 84.173 | 139,320 | 153,343 | 197,144 | 309,409 | 47,911 | 357,320 |
| Title III, English Language Acq. | 145,361 | 156,565 | 156,298 | 203,861 | (66,225) | 137,636 |
| Title II, Part A - Train & Recruit | 1,170,056 | 1,148,362 | 1,277,674 | 1,368,333 | (139,561) | 1,228,772 |
| IEL Civics | 149,339 | 159,050 | 161,066 | 162,921 | 51,717 | 214,638 |
| Medicaid Grant | 574,530 | 668,137 | 961,887 | 5,870,022 | (386,018) | 5,484,004 |
| Coronavirus Relief Grants | 22,072,021 | 17,884,402 | 30,491,667 | 39,052,511 | (11,504,776) | 27,547,735 |
| Other Federal Programs | 832,986 | 1,633,508 | 2,503,496 | 2,569,761 | (114,437) | 2,455,324 |
| Other State & Local Grants | 4,413,097 | 3,511,817 | 3,003,477 | 4,979,238 | (162,724) | 4,816,514 |
| Possible Grants | - | - | - | 1,007,990 | 286,781 | 1,294,771 |
| Total Expenditures | 42,424,782 | 38,447,542 | 52,630,409 | 76,077,570 | (13,044,921) | 63,032,649 |

Total Appropriation

| | | |
|----------------------|------------------------|----------------------|
| \$ 76,077,570 | \$ (13,044,921) | \$ 63,032,649 |
|----------------------|------------------------|----------------------|

| | FY20-21 Actual | FY21-22 Actual | FY 22-23 Actual | FY23-24 Mid-Year | Change | FY24-25 Proposed |
|---------------------------------|-------------------|-------------------|--------------------|---------------------|-----------------|---------------------|
| Staff FTE: | | | | | | |
| ADMINISTRATORS | 2.00 | 4.00 | 4.50 | 7.50 | - | 7.50 |
| NON TEACHER PROFESSIONALS | 8.10 | 8.10 | 8.05 | 15.05 | 11.73 | 26.78 |
| TEACHERS | 115.90 | 160.00 | 172.71 | 216.19 | (63.00) | 153.19 |
| EDUCATION SUPPORT PROFESSIONALS | 37.50 | 61.30 | 84.97 | 119.24 | (51.20) | 68.04 |
| FTE Totals | 163.50 | 233.40 | 270.23 | 357.98 | (102.47) | 255.51 |

Colorado Springs School District 11
DESIGNATED PURPOSE GRANTS FUND
Supplemental Schedule of Revenues, Expenditures and Projected Carryover
Proposed FY 2024-25

| | Title I Part A Basic 84.01 4010 | IDEA Part B SPED 84.027A 4027 | Vocational Grants Perkins 84.048 4048 | IDEA Preschool SPED 84.173A 4173 | Title III Part A Eng Lang 84.365 4365 | Title II Part A Train & Rcrtr 84.367 4367 | ESSER III 84.425U 4414 / 9414 |
|---|--|--|--|---|--|--|--|
| Revenues | | | | | | | |
| Federal Grants | 8,178,954 | 6,328,000 | 1,018,694 | 214,880 | 127,636 | 961,648 | - |
| Federal Projected Carryover | 1,291,414 | 1,936,000 | 65,559 | 142,440 | 10,000 | 267,124 | 27,103,250 |
| Total Federal Grants | 9,470,368 | 8,264,000 | 1,084,253 | 357,320 | 137,636 | 1,228,772 | 27,103,250 |
| State Grants | - | - | - | - | - | - | - |
| State Projected Carryover | - | - | - | - | - | - | - |
| Total State Grants | - | - | - | - | - | - | - |
| Local Grants | - | - | - | - | - | - | - |
| Local Projected Carryover | - | - | - | - | - | - | - |
| Total Local Grants | - | - | - | - | - | - | - |
| Total Revenues | 8,178,954 | 6,328,000 | 1,018,694 | 214,880 | 127,636 | 961,648 | - |
| Total Resources Available | 9,470,368 | 8,264,000 | 1,084,253 | 357,320 | 137,636 | 1,228,772 | 27,103,250 |
| Expenditures | | | | | | | |
| Instruction | | | | | | | |
| Salaries | 4,275,178 | 3,200,952 | 6,400 | 87,220 | 52,000 | 13,000 | 7,209,340 |
| Benefits | 1,081,117 | 1,315,842 | 1,472 | 35,650 | 12,911 | 2,971 | 1,057,477 |
| Purchased Services | 94,789 | 1,852,600 | - | 48,700 | - | - | 1,110,339 |
| Supplies & Materials | 300,887 | 180,330 | - | 2,500 | - | - | 435,983 |
| Other Expenditures | 351,006 | 124,295 | 144,717 | - | 50,000 | - | 328,117 |
| Instructional Support | | | | | | | |
| Salaries | 1,855,984 | 425,771 | - | 106,885 | - | 793,270 | 988,102 |
| Benefits | 416,984 | 185,990 | - | 45,950 | - | 250,269 | 556,081 |
| Purchased Services | 37,147 | 155,020 | - | 21,000 | 12,500 | - | 2,759,269 |
| Supplies & Materials | 63,843 | 84,650 | - | 3,400 | 1,570 | - | 575,949 |
| Other Expenditures | - | 274,870 | 112,970 | 6,015 | - | - | 512,382 |
| Misc Support Services | | | | | | | |
| Salaries | 241,391 | 248,995 | - | - | - | 12,980 | 328,815 |
| Benefits | 90,598 | 109,225 | - | - | - | 4,543 | 134,923 |
| Purchased Services | 1,500 | 75,800 | - | - | - | 74,473 | 99,157 |
| Supplies & Materials | 2,500 | 29,660 | - | - | - | - | - |
| Other Expenditures | - | - | 818,694 | - | - | - | 199,998 |
| Capital Outlay | | | | | | | |
| Capital Outlay | - | - | - | - | - | - | 10,784,343 |
| Total Expenditures | 9,470,368 | 8,264,000 | 1,084,253 | 357,320 | 137,636 | 1,228,772 | 27,103,250 |
| Projected Carryover, End of Year | - | - | - | - | - | - | - |
| FY 24-25 Proposed Budget | 9,470,368 | 8,264,000 | 1,084,253 | 357,320 | 137,636 | 1,228,772 | 27,103,250 |
| FY 23-24 Mid-Year Budget | 11,434,823 | 8,209,177 | 365,575 | 309,409 | 203,861 | 1,368,333 | 37,303,363 |
| Difference | (1,964,455) | 54,823 | 718,678 | 47,911 | (66,225) | (139,561) | (10,200,113) |
| FY 24-25 Proposed Staff FTE | | | | | | | |
| Administrators | 7.00 | - | - | - | - | - | - |
| Non Teacher Professionals | 10.60 | 1.05 | - | - | - | 5.00 | - |
| Teachers | 65.00 | 53.00 | - | 1.00 | - | 6.00 | - |
| Education support professionals | 55.00 | 1.40 | - | 2.64 | - | 1.00 | 1.00 |
| FTE Totals | 137.60 | 55.45 | - | 3.64 | - | 12.00 | 1.00 |
| FY 23-24 Mid-Year Staff FTE | | | | | | | |
| Administrators | 5.50 | - | - | - | - | - | 1.00 |
| Non Teacher Professionals | 1.00 | 1.05 | - | - | - | 4.00 | 6.00 |
| Teachers | 63.00 | 52.00 | - | 1.00 | - | 6.00 | 75.60 |
| Education support professionals | 44.00 | 1.40 | - | 2.64 | - | 0.20 | 61.00 |
| FTE Totals | 113.50 | 54.45 | - | 3.64 | - | 10.20 | 143.60 |
| Staff Difference FTE: | | | | | | | |
| Administrators | 1.50 | - | - | - | - | - | (1.00) |
| Non Teacher Professionals | 9.60 | - | - | - | - | 1.00 | (6.00) |
| Teachers | 2.00 | 1.00 | - | - | - | - | (75.60) |
| Education support professionals | 11.00 | - | - | - | - | 0.80 | (60.00) |
| FTE Totals | 24.10 | 1.00 | - | - | - | 1.80 | (142.60) |

Colorado Springs School District 11
DESIGNATED PURPOSE GRANTS FUND
Supplemental Schedule of Revenues, Expenditures and Projected Carryover
Proposed FY 2024-25

| | ESSER III Native American 84.425D 4418/9418 | Supplemental ESSER III SPED 84.425D 4418/9418-S | ESSER II Native American 84.425D 4419 | Supplemental ESSER II 84.425D 4419-S | ESSER III K-8 Math K-3 Read (FUND 84.425U 4431 | ARP Roosevelt Education Stabilization 84.425U 4459/4460 | Adult Basic Education 84.002 5002 |
|---|---|---|---|---|---|--|---|
| Revenues | | | | | | | |
| Federal Grants | - | - | - | - | - | - | 432,949 |
| Federal Projected Carryover | 56,608 | 131,432 | 13,905 | 137,262 | 25,446 | 90,915 | 244,365 |
| Total Federal Grants | 56,608 | 131,432 | 13,905 | 137,262 | 25,446 | 90,915 | 677,314 |
| State Grants | - | - | - | - | - | - | - |
| State Projected Carryover | - | - | - | - | - | - | - |
| Total State Grants | - | - | - | - | - | - | - |
| Local Grants | - | - | - | - | - | - | - |
| Local Projected Carryover | - | - | - | - | - | - | - |
| Total Local Grants | - | - | - | - | - | - | - |
| Total Revenues | - | - | - | - | - | - | 432,949 |
| Total Resources Available | 56,608 | 131,432 | 13,905 | 137,262 | 25,446 | 90,915 | 677,314 |
| Expenditures | | | | | | | |
| Instruction | | | | | | | |
| Salaries | - | - | - | - | - | - | - |
| Benefits | - | - | - | - | - | - | - |
| Purchased Services | - | 21,589 | - | - | - | - | - |
| Supplies & Materials | - | - | - | - | 14,798 | - | - |
| Other Expenditures | - | - | - | - | - | - | - |
| Instructional Support | | | | | | | |
| Salaries | 5,750 | - | 4,795 | - | - | - | 153,752 |
| Benefits | 1,741 | - | 1,061 | - | - | - | 70,589 |
| Purchased Services | 5,291 | - | 3,866 | - | 6,600 | 81,483 | - |
| Supplies & Materials | 18,624 | - | 3,508 | - | - | - | - |
| Other Expenditures | 374 | - | 675 | 123,532 | - | - | 10,444 |
| Misc Support Services | | | | | | | |
| Salaries | - | - | - | - | - | - | 294,690 |
| Benefits | - | - | - | - | - | - | 85,720 |
| Purchased Services | - | - | - | - | - | - | - |
| Supplies & Materials | - | 51,000 | - | - | - | - | 2,957 |
| Other Expenditures | - | 58,843 | - | - | - | - | 30,112 |
| Capital Outlay | | | | | | | |
| Capital Outlay | - | - | - | - | - | - | - |
| Total Expenditures | 56,608 | 131,432 | 13,905 | 137,262 | 25,446 | 90,915 | 677,314 |
| Projected Carryover, End of Year | - | - | - | - | - | - | - |
| FY 24-25 Proposed Budget | 56,608 | 131,432 | 13,905 | 137,262 | 25,446 | 90,915 | 677,314 |
| FY 23-24 Mid-Year Budget | 248,381 | - | 13,905 | 137,262 | 96,604 | 150,000 | 432,949 |
| Difference | (191,773) | 131,432 | - | - | (71,158) | (59,085) | 244,365 |
| FY 24-25 Proposed Staff FTE | | | | | | | |
| Administrators | - | - | - | - | - | - | - |
| Non Teacher Professionals | - | - | - | - | - | - | 0.48 |
| Teachers | - | - | - | - | - | - | 2.25 |
| Education support professionals | - | - | - | - | - | - | - |
| FTE Totals | - | - | - | - | - | - | 2.73 |
| FY 23-24 Mid-Year Staff FTE | | | | | | | |
| Administrators | - | - | - | - | - | - | - |
| Non Teacher Professionals | - | - | - | - | - | - | - |
| Teachers | - | - | - | - | - | - | 2.25 |
| Education support professionals | - | - | - | - | - | - | - |
| FTE Totals | - | - | - | - | - | - | 2.25 |
| Staff Difference FTE: | | | | | | | |
| Administrators | - | - | - | - | - | - | - |
| Non Teacher Professionals | - | - | - | - | - | - | 0.48 |
| Teachers | - | - | - | - | - | - | - |
| Education support professionals | - | - | - | - | - | - | - |
| FTE Totals | - | - | - | - | - | - | 0.48 |

Colorado Springs School District 11
DESIGNATED PURPOSE GRANTS FUND
Supplemental Schedule of Revenues, Expenditures and Projected Carryover
Proposed FY 2024-25

| | Jobs for the Future FEDERAL New 5411 | ADULT ED IEL CIVICS Grant 84.002 6002 | GEER Rudy 84.425(C/R) 6427 | ARP HCY II 84.425W 8426 | Medicaid Reimb. Grant 9003 | FEDERAL FEMA Swigert New 1 | Jobs for the Future FEDERAL New 2 |
|---|--|---|--------------------------------------|-----------------------------------|---|---|---|
| Revenues | | | | | | | |
| Federal Grants | 50,000 | 162,921 | - | - | 2,104,123 | 450,000 | 50,000 |
| Federal Projected Carryover | - | 51,717 | 37,801 | 219,810 | 3,379,881 | - | - |
| Total Federal Grants | 50,000 | 214,638 | 37,801 | 219,810 | 5,484,004 | 450,000 | 50,000 |
| State Grants | - | - | - | - | - | - | - |
| State Projected Carryover | - | - | - | - | - | - | - |
| Total State Grants | - | - | - | - | - | - | - |
| Local Grants | - | - | - | - | - | - | - |
| Local Projected Carryover | - | - | - | - | - | - | - |
| Total Local Grants | - | - | - | - | - | - | - |
| Total Revenues | 50,000 | 162,921 | - | - | 2,104,123 | 450,000 | 50,000 |
| Total Resources Available | 50,000 | 214,638 | 37,801 | 219,810 | 5,484,004 | 450,000 | 50,000 |
| Expenditures | | | | | | | |
| Instruction | | | | | | | |
| Salaries | - | - | - | - | - | - | - |
| Benefits | - | - | - | - | - | - | - |
| Purchased Services | - | - | - | - | - | - | - |
| Supplies & Materials | - | - | - | - | - | - | - |
| Other Expenditures | - | - | - | - | - | - | - |
| Instructional Support | | | | | | | |
| Salaries | - | 26,870 | - | 65,222 | 975,910 | - | - |
| Benefits | - | 9,405 | - | 36,344 | 684,456 | - | - |
| Purchased Services | - | - | - | 28,685 | 1,995,560 | - | - |
| Supplies & Materials | - | - | - | 52,107 | 956,400 | - | - |
| Other Expenditures | - | - | - | 22,000 | 871,678 | - | - |
| Misc Support Services | | | | | | | |
| Salaries | - | 120,502 | 30,801 | - | - | - | - |
| Benefits | - | 36,554 | 7,000 | - | - | - | - |
| Purchased Services | 50,000 | 4,023 | - | - | - | - | - |
| Supplies & Materials | - | 6,352 | - | - | - | 450,000 | 50,000 |
| Other Expenditures | - | - | - | - | - | - | - |
| Capital Outlay | | | | | | | |
| Capital Outlay | - | - | - | - | - | - | - |
| Total Expenditures | 50,000 | 214,638 | 37,801 | 219,810 | 5,484,004 | 450,000 | 50,000 |
| Projected Carryover, End of Year | - | - | - | - | - | - | - |
| FY 24-25 Proposed Budget | 50,000 | 214,638 | 37,801 | 219,810 | 5,484,004 | 450,000 | 50,000 |
| FY 23-24 Mid-Year Budget | - | 162,921 | 121,696 | 245,728 | 5,870,022 | - | - |
| Difference | 50,000 | 51,717 | (83,895) | (25,918) | (386,018) | 450,000 | 50,000 |
| FY 24-25 Proposed Staff FTE | | | | | | | |
| Administrators | - | - | - | - | - | - | - |
| Non Teacher Professionals | - | - | - | 1.00 | 1.00 | - | - |
| Teachers | - | 1.69 | - | - | - | - | 1.00 |
| Education support professionals | - | 1.00 | - | - | 6.00 | - | - |
| FTE Totals | - | 2.69 | - | 1.00 | 7.00 | - | 1.00 |
| FY 23-24 Mid-Year Staff FTE | | | | | | | |
| Administrators | - | - | - | - | - | - | - |
| Non Teacher Professionals | - | - | - | 1.00 | - | - | - |
| Teachers | - | 1.69 | - | - | - | - | - |
| Education support professionals | - | - | - | - | 6.00 | - | - |
| FTE Totals | - | 1.69 | - | 1.00 | 6.00 | - | - |
| Staff Difference FTE: | | | | | | | |
| Administrators | - | - | - | - | - | - | - |
| Non Teacher Professionals | - | - | - | - | 1.00 | - | - |
| Teachers | - | - | - | - | - | - | 1.00 |
| Education support professionals | - | 1.00 | - | - | - | - | - |
| FTE Totals | - | 1.00 | - | - | 1.00 | - | 1.00 |

Colorado Springs School District 11
DESIGNATED PURPOSE GRANTS FUND
Supplemental Schedule of Revenues, Expenditures and Projected Carryover
Proposed FY 2024-25

| | CRRSA 21st Century Roosevelt Ended 9.30.23 84.425D 4413 | ESSER II CLOSED 84.425D 4420 | Colorado High Intensity Tutoring 84.425U 4457 | CTE Innovations 84.048A 5048 | Other Federal Grants | Other State and Local Grants | Possible Grants | Totals |
|---|--|--|---|--|--|--|---------------------------------|---------------|
| Revenues | | | | | | | | |
| Federal Grants | - | - | - | - | 1,715,752 | - | 500,000 | 21,476,863 |
| Federal Projected Carryover | - | - | - | - | 739,572 | - | - | 35,944,501 |
| Total Federal Grants | - | - | - | - | 2,455,324 | - | 500,000 | 57,421,364 |
| State Grants | - | - | - | - | - | 3,368,506 | 774,771 | 4,143,277 |
| State Projected Carryover | - | - | - | - | - | 1,214,564 | - | 1,214,564 |
| Total State Grants | - | - | - | - | - | 4,583,070 | 774,771 | 5,357,841 |
| Local Grants | - | - | - | - | - | 95,000 | 20,000 | 115,000 |
| Local Projected Carryover | - | - | - | - | - | 138,444 | - | 138,444 |
| Total Local Grants | - | - | - | - | - | 233,444 | 20,000 | 253,444 |
| Total Revenues | - | - | - | - | 1,715,752 | 3,463,506 | 1,294,771 | 25,735,140 |
| Total Resources Available | - | - | - | - | 2,455,324 | 4,816,514 | 1,294,771 | 63,032,649 |
| Expenditures | | | | | | | | |
| Instruction | | | | | | | | |
| Salaries | - | - | - | - | 147,475 | 540,224 | 5,229 | 15,537,018 |
| Benefits | - | - | - | - | 37,477 | 129,862 | 1,525 | 3,676,304 |
| Purchased Services | - | - | - | - | 33,304 | 722,393 | - | 3,883,714 |
| Supplies & Materials | - | - | - | - | 228,074 | 204,143 | 140,000 | 1,506,715 |
| Other Expenditures | - | - | - | - | 133,000 | 2,267 | - | 1,133,402 |
| Instructional Support | | | | | | | | |
| Salaries | - | - | - | - | 515,196 | 393,579 | 89,815 | 6,400,901 |
| Benefits | - | - | - | - | 143,302 | 115,126 | 24,378 | 2,541,676 |
| Purchased Services | - | - | - | - | 490,943 | 376,587 | 71,000 | 6,044,951 |
| Supplies & Materials | - | - | - | - | 56,498 | 438,832 | 39,799 | 2,295,180 |
| Other Expenditures | - | - | - | - | 258,444 | 578,324 | 72,000 | 2,843,708 |
| Misc Support Services | | | | | | | | |
| Salaries | - | - | - | - | 96,035 | 11,716 | - | 1,385,925 |
| Benefits | - | - | - | - | 28,614 | 3,115 | - | 500,292 |
| Purchased Services | - | - | - | - | 171,684 | 233,958 | 120,375 | 830,970 |
| Supplies & Materials | - | - | - | - | 600 | 51,228 | - | 644,297 |
| Other Expenditures | - | - | - | - | 6,178 | 317,905 | 280,000 | 893,036 |
| Capital Outlay | | | | | | | | |
| Capital Outlay | - | - | - | - | - | 2,500 | - | 10,786,843 |
| Total Expenditures | - | - | - | - | 2,455,324 | 4,816,514 | 1,294,771 | 63,032,649 |
| Projected Carryover, End of Year | - | - | - | - | - | - | - | - |
| FY 24-25 Proposed Budget | - | - | - | - | 2,455,324 | 4,816,514 | 1,294,771 | 63,032,649 |
| FY 23-24 Mid-Year Budget | 12,076 | 450,996 | 272,500 | 111,000 | 2,569,761 | 4,979,238 | 1,007,990 | 76,077,570 |
| Difference | (12,076) | (450,996) | (272,500) | (111,000) | (114,437) | (162,724) | 286,781 | (13,044,921) |
| FY 24-25 Proposed Staff FTE | | | | | | | | |
| Administrators | - | - | - | - | - | 0.50 | - | 7.50 |
| Non Teacher Professionals | - | - | - | - | 7.48 | 0.17 | - | 26.78 |
| Teachers | - | - | - | - | 2.68 | 20.57 | - | 153.19 |
| Education support professionals | - | - | - | - | - | - | - | 68.04 |
| FTE Totals | - | - | - | - | 10.16 | 21.24 | - | 255.51 |
| FY 23-24 Mid-Year Staff FTE | | | | | | | | |
| Administrators | - | - | - | - | - | - | 1.00 | 7.50 |
| Non Teacher Professionals | - | - | - | - | - | - | 2.00 | 15.05 |
| Teachers | - | - | - | - | 3.00 | 7.65 | 4.00 | 216.19 |
| Education support professionals | - | - | - | - | 1.00 | - | 3.00 | 119.24 |
| FTE Totals | - | - | - | - | 4.00 | 7.65 | 10.00 | 357.98 |
| Staff Difference FTE: | | | | | | | | |
| Administrators | - | - | - | - | - | 0.50 | (1.00) | - |
| Non Teacher Professionals | - | - | - | - | 7.48 | 0.17 | (2.00) | 11.73 |
| Teachers | - | - | - | - | (0.32) | 12.92 | (4.00) | (63.00) |
| Education support professionals | - | - | - | - | (1.00) | - | (3.00) | (51.20) |
| FTE Totals | - | - | - | - | 6.16 | 13.59 | (10.00) | (102.47) |

BUDGET ADMINISTRATOR: Laura Hronik

FUND: Pupil Activity Fund

DIVISION HEAD: Brandan Comfort

DATE: May 29, 2024

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
Proposed FY2024-25

| | Actual | | | Budget | | |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|---------------------|
| | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Mid-Year | Change | 2024-25 Proposed |
| Beginning Fund Balance | \$ 2,186,757 | \$ 2,072,619 | \$ 2,286,604 | \$ 2,520,299 | \$ - | \$ 2,520,299 |
| Revenues | | | | | | |
| Fund Raisers | 243,329 | 1,205,849 | 1,279,592 | - | - | - |
| Student Fees | 101,114 | 442,222 | 508,327 | - | - | - |
| Donations | 555,423 | 749,942 | 1,002,627 | - | - | - |
| Miscellaneous Revenue | 95,431 | 286,009 | 226,313 | 4,000,000 | - | 4,000,000 |
| Total Revenues | 995,297 | 2,684,022 | 3,016,859 | 4,000,000 | - | 4,000,000 |
| Total Resources Available | 3,182,054 | 4,756,641 | 5,303,463 | 6,520,299 | - | 6,520,299 |
| Expenditures: | | | | | | |
| Salaries | 25,391 | 30,696 | 47,381 | 114,906 | - | 114,906 |
| Benefits | 5,549 | 6,501 | 10,629 | 25,449 | - | 25,449 |
| Other Purchased Services | 159,296 | 723,339 | 680,298 | 706,159 | - | 706,159 |
| Printing | 6,882 | 9,740 | 10,239 | 34,372 | - | 34,372 |
| Travel and Registration | 10,736 | 364,077 | 365,726 | 994,893 | - | 994,893 |
| Supplies | 901,581 | 1,335,684 | 1,668,891 | 2,666,171 | - | 2,666,171 |
| Contingency | - | - | - | 1,978,349 | - | 1,978,349 |
| Total Expenditures | 1,109,435 | 2,470,037 | 2,783,164 | 6,520,299 | - | 6,520,299 |
| Fund Balance, End of Year | \$ 2,072,619 | \$ 2,286,604 | \$ 2,520,299 | \$ - | \$ - | \$ - |
| Total Appropriation | | | | \$ 6,520,299 | \$ - | \$ 6,520,299 |

BUDGET ADMINISTRATOR: Laura Hronik

FUND: Other Special Revenue Fund

DIVISION HEAD:

Brandan Comfort

DATE: May 29, 2024

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
Proposed FY2024-25

| | Actual | | | Budget | | |
|---------------------------------------|-------------------|-------------------|-------------------|---------------------|---------------|---------------------|
| | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Mid-Year | Change | 2024-25 Proposed |
| Beginning Fund Balance | \$ 127,052 | \$ 136,919 | \$ 161,869 | \$ 188,234 | \$ 18,691 | \$ 206,925 |
| Revenues | | | | | | |
| Misc. Revenue | 13,712 | 26,608 | 31,461 | 50,000 | - | 50,000 |
| Total Revenues | 13,712 | 26,608 | 31,461 | 50,000 | - | 50,000 |
| Total Resources Available | 140,764 | 163,527 | 193,330 | 238,234 | 18,691 | 256,925 |
| Expenditures | | | | | | |
| Summer School Scholarships (2190W) | - | - | - | 5,611 | - | 5,611 |
| Wasson Student Scholarships (2192E) | - | - | - | 36,721 | - | 36,721 |
| Vending Contract - Pepsi (2192K) | - | - | - | 122,004 | 18,291 | 140,295 |
| 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) | 2,274 | 1,629 | 2,700 | 4,225 | (724) | 3,501 |
| Crystal Apple Award (2192X) | 1,571 | 29 | 2,396 | 2,707 | 624 | 3,331 |
| BOE Annual Retreat (2192Y) | - | - | - | 212 | - | 212 |
| Civic Events/Miscellaneous (2192Z) | - | - | - | 1,099 | - | 1,099 |
| D11 Promise Scholarships (2193B) | - | - | - | - | 500 | 500 |
| Other | - | - | - | 50,000 | - | 50,000 |
| Total Expenditures | 3,845 | 1,658 | 5,096 | 238,234 | 18,691 | 256,925 |
| Fund Balance, End of Year | \$ 136,919 | \$ 161,869 | \$ 188,234 | \$ - | \$ - | \$ - |

Total Appropriation

| | | |
|-------------------|------------------|-------------------|
| \$ 238,234 | \$ 18,691 | \$ 256,925 |
|-------------------|------------------|-------------------|

BUDGET ADMINISTRATOR: Business Services

FUND: Mill Levy Override

DIVISION HEAD: Brandon Comfort

Fund DATE: May 29, 2024

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 increased 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, \$1.6 million for 2023 and \$3.3 million for 2024.

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

The mill levy override plan is monitored by the Mill Levy Override Oversight Committee for all regulatory requirements. You may obtain specific information regarding the mill levy override by contacting the District's MLO liaison:

Colorado Springs School District 11
Attn: Chief Resource 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
Proposed FY2024-25

| | Actual | | | Budget | | |
|--|----------------------|----------------------|----------------------|---------------------|-----------------------|---------------------|
| | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Mid-Year | Changes | 2024-25 Proposed |
| Beginning Fund Balance | 37,363,256 | 46,531,154 | 51,708,924 | 4,566,789 | 233,211 | 4,800,000 |
| Revenues | | | | | | |
| 2017 MLO - Local Property Taxes | 45,131,138 | 46,490,832 | 47,590,110 | 51,317,772 | - | 51,317,772 |
| 2000 MLO - Local Property Taxes | 26,769,787 | 27,002,379 | 26,681,734 | 26,998,822 | - | 26,998,822 |
| Abatements & Credits | (38,435) | (86,980) | 17,818 | (90,000) | - | (90,000) |
| Total Revenues | 71,862,490 | 73,406,231 | 74,289,662 | 78,226,594 | - | 78,226,594 |
| Other Financing Sources (Uses): | | | | | | |
| <i>2000 MLO Transfers to:</i> | | | | | | |
| General Fund (Recurring) | (23,957,727) | (26,234,507) | (26,346,239) | (26,908,822) | - | (26,908,822) |
| General Fund (Non-Recurring) | (2,400,550) | - | - | - | - | - |
| Food Service Fund | (90,000) | - | - | - | (90,000) | (90,000) |
| <i>2017 MLO Transfers to:</i> | | | | | | |
| General Fund (Recurring) | (22,044,594) | (25,370,972) | (26,787,688) | (28,517,431) | (3,337,485) | (31,854,916) |
| General Fund (Non-Recurring) | (2,414,970) | - | - | (2,000,000) | 1,550,000 | (450,000) |
| 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) |
| Bond Redemption Fund | - | - | (49,758,023) | - | - | - |
| 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 | (10,955,000) | (16,191,311) | (18,191,311) | (18,191,311) | - | (18,191,311) |
| Capital Projects (Non-Recurring) | - | - | - | (1,976,704) | 676,704 | (1,300,000) |
| Total Other Financing Uses | (62,514,386) | (67,959,327) | (121,245,798) | (77,756,805) | (1,689,789) | (79,446,594) |
| Total Resources Available | 46,711,360 | 51,978,058 | 4,752,788 | 5,036,578 | (1,456,578) | 3,580,000 |
| Expenditures: | | | | | | |
| <i>Purchased services:</i> | | | | | | |
| D11 Promise/scholarships (PIP #12) | - | - | - | 200,000 | - | 200,000 |
| Performance Review (PIP #23) | - | 85,000 | - | - | - | - |
| Treasurer Collection Fees | 180,206 | 184,134 | 185,999 | 330,000 | - | 330,000 |
| Total Expenditures | 180,206 | 269,134 | 185,999 | 530,000 | - | 530,000 |
| Reserves: | | | | | | |
| MLO Reserve | - | - | - | 4,506,578 | (1,456,578) | 3,050,000 |
| Fund Balance End of Year | \$ 46,531,154 | \$ 51,708,924 | \$ 4,566,789 | \$ - | \$ - | \$ - |
| Total Appropriation | | | | \$ 5,036,578 | \$ (1,456,578) | \$ 3,580,000 |

Mill Levy Override Spending Plan Disbursement
Proposed Budget FY 24-25
2000 MLO - Transfer Summary

| Recurring | | | | | Non-Recurring | | | Total | | |
|--|--------|-------------------|----------|-------------------|-----------------|---------------|----------|-------------------|---------------|-------------------|
| Item | Item # | Mid-Year | Changes | Proposed | Mid-Year | Changes | Proposed | Mid-Year | Changes | Proposed |
| General Fund: | | | | | | | | | | |
| Salary and Benefits | 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 |
| Total | | 7,270,000 | - | 7,270,000 | - | - | - | 7,270,000 | - | 7,270,000 |
| 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 |
| Content Area Supplies and Materials | | | | | | | | | | |
| - 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 |
| Total | | 1,653,546 | - | 1,653,546 | - | - | - | 1,653,546 | - | 1,653,546 |
| 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 |
| General Fund Total | | 26,908,822 | - | 26,908,822 | - | - | - | 26,908,822 | - | 26,908,822 |
| Other Funds: | | | | | | | | | | |
| Food Service Fund (21) | | | | | | | | | | |
| ESP salary and benefits | 1B | 90,000 | - | 90,000 | (90,000) | 90,000 | - | - | 90,000 | 90,000 |
| Total Transferred Out to Other Funds | | 26,998,822 | - | 26,998,822 | (90,000) | 90,000 | - | 26,908,822 | 90,000 | 26,998,822 |
| Grand Total - All PIPs | | 26,998,822 | - | 26,998,822 | (90,000) | 90,000 | - | 26,908,822 | 90,000 | 26,998,822 |

Mill Levy Override Spending Plan Disbursement
Proposed Budget FY 24-25
2017 MLO - Transfer Summary

| Recurring | | | | | Non-Recurring | | | Total | | |
|---|------|-------------------|------------------|-------------------|------------------|--------------------|------------------|-------------------|--------------------|-------------------|
| Item | Item | Mid-Year | Changes | Proposed | Mid-Year | Changes | Proposed | Mid-Year | Changes | Proposed |
| General Fund: | | | | | | | | | | |
| Comprehensive Student Support Model | 1 | 5,295,881 | - | 5,295,881 | - | - | - | 5,295,881 | - | 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 | 6,589,577 | - | 6,589,577 | - | - | - | 6,589,577 | - | 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 | 3,813,125 | 3,337,485 | 7,150,610 | - | - | - | 3,813,125 | 3,337,485 | 7,150,610 |
| Curriculum | 15 | - | - | - | 2,000,000 | (1,550,000) | 450,000 | 2,000,000 | (1,550,000) | 450,000 |
| General Fund Total | | 28,517,431 | 3,337,485 | 31,854,916 | 2,000,000 | (1,550,000) | 450,000 | 30,517,431 | 1,787,485 | 32,304,916 |
| Compensation & Benefits Other Funds: | | | | | | | | | | |
| Risk Management Fund 18: | | | | | | | | | | |
| ESP Attraction and Retention | 3 | 4,633 | - | 4,633 | - | - | - | 4,633 | - | 4,633 |
| Preschool Fund 19: | | | | | | | | | | |
| 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 |
| Food Service Fund 21: | | | | | | | | | | |
| ESP Attraction and Retention | 3 | 489,008 | - | 489,008 | (489,008) | 489,008 | - | - | 489,008 | 489,008 |
| Benefits Fund 64: | | | | | | | | | | |
| ESP Attraction and Retention | 3 | 7,448 | - | 7,448 | - | - | - | 7,448 | - | 7,448 |
| Production Printing Fund 68: | | | | | | | | | | |
| ESP Attraction and Retention | 3 | 49,522 | - | 49,522 | - | - | - | 49,522 | - | 49,522 |
| Compensation & Benefits Total | | 651,545 | - | 651,545 | (489,008) | 489,008 | - | 162,537 | 489,008 | 651,545 |
| Bond Redemption Debt Service: | | | | | | | | | | |
| Bond Redemption Debt Service | 10 | - | - | - | - | - | - | - | - | - |
| Capital Reserve Capital Projects: | | | | | | | | | | |
| Capital Renewal/Improvements | 8 | 18,191,311 | - | 18,191,311 | 1,976,704 | (676,704) | 1,300,000 | 20,168,015 | (676,704) | 19,491,311 |
| Total Transferred Out to Other Funds | | 47,360,287 | 3,337,485 | 50,697,772 | 3,487,696 | (1,737,696) | 1,750,000 | 50,847,983 | 1,599,789 | 52,447,772 |
| 2017 MLO Fund: | | | | | | | | | | |
| Tax collection Fees | 11a | 330,000 | - | 330,000 | - | - | - | 330,000 | - | 330,000 |
| Mitchell Promise | 12 | 200,000 | - | 200,000 | - | - | - | 200,000 | - | 200,000 |
| Reserves | | | | | | | | | | |
| Undesignated Recurring Revenue | 14 | 3,337,485 | (3,337,485) | - | - | - | - | 3,337,485 | (3,337,485) | - |
| Undesignated Fund Balance | 11b | - | - | - | 4,506,578 | (1,456,578) | 3,050,000 | 4,506,578 | (1,456,578) | 3,050,000 |
| Grand Total - All PIPs | | 51,227,772 | - | 51,227,772 | 7,994,274 | (3,194,274) | 4,800,000 | 59,222,046 | (3,194,274) | 56,027,772 |

| | |
|---|---|
| BUDGET ADMINISTRATOR: Jennifer Hotaling | FUND: Capital Reserve Capital Projects Fund |
| DIVISION HEAD: Brandan Comfort | DATE: May 29, 2024 |

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 FY24 and FY25 funds have been carried over for fund balance allocations to accomplish a variety of improvements throughout the District.

- FB01 Food and Nutrition Services Freezer Installation \$848,000
- FB04 Entryway Improvements and Furniture for \$13,117,000
- FB02 Chipeta domestic water line replacement \$670,000
- FB10 Mitchell Track and Field Improvements \$1,843,476

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 allocating \$600,000 per year to partially fund a bus and/or vehicle replacement program. Replacement of technology equipment is budgeted at \$250,000 with an additional \$250,000 per year for furniture replacement.

In the MLO funding for FY24-25 an allocation of \$2M for HVAC upgrades with \$1M at Admin South and \$1M at Sabin as well as \$3.5M for Educational Adequacy projects to improve the learning environment is planned. The educational adequacy building renovations will accommodate expanded learning landscapes as well as personalized and innovative learning spaces. Additionally, \$700K 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 constructed during the Summer of FY24 at RJWAC, Coronado, Doherty, Holmes, and Sabin. Matching grant funding for BEST Grant to finalize the Roofing project is allocated as well.

Historically, the balance of the available capital reserve capital projects funds is used for the highest priority capital needs. This starts with projects identified to resolve Life, Health, and Safety inadequacies, then

dollars are focus on projects identified to support accessibility, academic, energy and sustainability, and athletic improvements.

The District is in the process of completing an Academic Support Plan (ASP), which began in the Summer of 2023 and will finish in the Fall of 2024. This new plan includes bridging between deferred maintenance and facility 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 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 13.8 FTE.

| FULL TIME POSITIONS | FY2021-22 AUTHORIZED | FY2022-23 MID-YEAR | FY2023-24 AUTHORIZED | CHANGE | FY2024-25 PROPOSED |
|---------------------|----------------------|--------------------|----------------------|--------|--------------------|
| Administrative | 2 | 1.0 | 1 | 0 | 1.0 |
| Professional | 9.0 | 10.0 | 10.3 | -.5 | 9.8 |
| ESP | 3.5 | 3.5 | 3.5 | -.5 | 3.0 |
| TOTAL FTE | 14.5 | 14.5 | 14.8 | -1 | 13.8 |

Colorado Springs School District 11
CAPITAL RESERVE CAPITAL PROJECTS FUND
Schedule of Revenues, Expenditures, and Fund Balance
Proposed FY2024-25

| | Actual | | | Budget | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Mid-Year | Change | 2024-25 Proposed |
| Beginning Fund Balance | | | | | | |
| Assigned for Capital Projects | \$ 1,440,942 | \$ 10,832,803 | \$ 17,918,931 | \$ 12,202,483 | \$ 5,950,000 | \$ 18,152,483 |
| Assigned for Fund Balance Projects | - | - | - | 2,235,094 | 12,738,082 | 14,973,176 |
| Assigned for MLO Projects | 12,847,039 | 13,755,871 | 18,520,668 | 20,067,404 | 1,432,596 | 21,500,000 |
| Committed Emergency Contingency | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | - | 1,000,000 |
| Restricted for COP uses - 16 & 19 | 12,678,707 | 837,892 | 216,291 | 219,661 | - | 219,661 |
| Total Beginning Fund Balance | 27,966,688 | 26,426,566 | 37,655,890 | 35,724,642 | 20,120,678 | 55,845,320 |
| Fund Balance Available for Appropriation | 27,966,688 | 26,426,566 | 37,655,890 | 35,724,642 | 20,120,678 | 55,845,320 |
| Revenues | | | | | | |
| Specific Ownership Taxes | 1,005,996 | 1,005,996 | - | - | - | - |
| Earnings on Investments | 30,372 | 67,252 | 1,084,994 | 500,000 | - | 500,000 |
| Rental Revenue | 169,471 | 150,395 | - | - | - | - |
| School Land Fees | 672,224 | 882,556 | 637,276 | 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 | 1,274,102 | 1,268,982 | - | 1,268,982 |
| Charter School Revenue - Buyback | 219,741 | - | - | - | - | - |
| Miscellaneous Revenue | 9,126 | 430,989 | 17,812 | 20,000 | - | 20,000 |
| Total Revenues | 3,517,657 | 7,052,154 | 3,014,184 | 2,010,982 | - | 2,010,982 |
| Other Financing Sources (Uses) | | | | | | |
| Long Term Debt Proceeds (COPs) | - | - | - | - | 130,000,000 | 130,000,000 |
| Transfer from GF - 2016 COPs | 522,439 | 519,015 | 520,455 | 521,715 | 71,241 | 592,956 |
| Transfer GF - Fund Balance Projects | - | - | 2,766,163 | 14,720,000 | (14,720,000) | - |
| Transfer from MLO Fund | 10,955,000 | 15,155,000 | 18,191,311 | 18,191,311 | - | 18,191,311 |
| Transfer from MLO - Non-recurring | - | 1,036,311 | - | 1,976,704 | (676,704) | 1,300,000 |
| Transfer from General Fund | 4,500,000 | 4,500,000 | 3,979,545 | 3,500,000 | (58,000) | 3,442,000 |
| Transfer from GF - non-recurring | - | 300,000 | - | - | - | - |
| Total Financing Sources | 15,977,439 | 21,510,326 | 25,457,474 | 38,909,730 | 114,616,537 | 153,526,267 |
| Total Resources Available | 47,461,784 | 54,989,046 | 66,127,548 | 76,645,354 | 134,737,215 | 211,382,569 |
| Expenditures | | | | | | |
| Capital Outlay Projects: | | | | | | |
| Fund Balance Projects | - | - | 531,069 | 16,820,021 | (2,399,745) | 14,420,276 |
| Capital Reserve New Projects | 8,838,989 | 3,769,924 | 6,395,460 | 4,518,755 | 2,992,787 | 7,511,542 |
| Capital Reserve Carryover Projects | - | - | - | 9,593,534 | 1,170,324 | 10,763,858 |
| MLO New Projects | 8,886,950 | 9,341,221 | 14,004,283 | 19,478,920 | (11,024,920) | 8,454,000 |
| MLO Carryover Projects | - | - | - | 16,445,855 | 1,932,260 | 18,378,115 |
| Transportation Equipment | 1,227,799 | 899,463 | - | 600,000 | 456,430 | 1,056,430 |
| Technology Equipment | 341 | 457,396 | 178,536 | 71,464 | 53,536 | 125,000 |
| Technology Equipment - MLO | 284,526 | 890,384 | 1,414,855 | 856,787 | (106,787) | 750,000 |
| COP Projects | - | - | - | - | 130,000,000 | 130,000,000 |
| Debt Service: | | | | | | |
| Paying Agent Fees | 10,045 | 7,050 | 9,132 | 7,000 | 5,000 | 12,000 |
| Principal - COPs | 4,510,000 | 1,440,000 | 1,475,000 | 1,535,000 | - | 4,980,000 |
| Interest Expense | 441,316 | 347,311 | 314,557 | 255,697 | 5,133,920 | 5,389,617 |
| Issuance Costs (COPs) | - | - | - | - | 100,000 | 100,000 |
| Capital Reserve Office | 470,560 | 418,946 | 379,577 | 689,697 | 22,375 | 712,072 |
| MLO Office | 874,692 | 1,201,461 | 1,225,437 | 1,563,924 | 39,290 | 1,603,214 |
| Total Expenditures | 25,545,218 | 18,773,156 | 25,927,906 | 72,436,654 | 128,374,470 | 204,256,124 |
| Net Resources Over (Under) | | | | | | |
| Expenditures | 21,916,566 | 36,215,890 | 40,199,642 | 4,208,700 | 2,917,745 | 7,126,445 |
| Reserves: | | | | | | |
| Restricted for COP uses | 837,892 | 216,291 | 219,661 | - | 119,661 | 119,661 |
| Assigned for Fund Balance Projects | - | - | 2,235,094 | 135,073 | 417,827 | 552,900 |
| Assigned for Capital Reserve | 10,832,803 | 17,918,931 | 18,152,483 | 1,183,694 | 1,052,003 | 2,235,697 |
| Assigned for MLO | 13,755,871 | 18,520,668 | 20,067,404 | 1,889,933 | 1,328,254 | 3,218,187 |
| Committed Emergency Contingency | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | - | 1,000,000 |
| Total Reserves | 26,426,566 | 37,655,890 | 41,674,642 | 4,208,700 | 2,917,745 | 7,126,445 |
| Fund Balance, End of Year | \$ 26,426,566 | \$ 37,655,890 | \$ 40,199,642 | \$ - | \$ - | \$ - |
| Total Appropriation | | | | \$ 76,645,354 | \$134,737,215 | \$211,382,569 |

Colorado Springs School District 11
CAPITAL RESERVE CAPITAL PROJECTS FUND
Detail Schedule
FY2024-25

| Facilities | Fund Balance Carryover Renovations/Repairs | Budget |
|-------------------|---|---------------|
| Audubon | Safety and Security | 7,800 |
| Bristol | Safety and Security | 405,000 |
| Bristol | Furniture | 2,000 |
| Buena Vista | Safety and Security | 226,000 |
| Buena Vista | Furniture | 2,000 |
| Carver | Safety and Security | 217,500 |
| Carver | Furniture | 3,500 |
| Chipeta | Safety Projects - Maintenance | 29,000 |
| Chipeta | Furniture | 2,000 |
| Chipeta | Domestic Water Replacement | 670,000 |
| Columbia | Safety Projects - Maintenance | 228,000 |
| Columbia | Furniture | 2,000 |
| Coronado | Safety and Security | 494,000 |
| Coronado | Furniture | 4,000 |
| Doherty | Safety and Security | 125,000 |
| Doherty | Furniture | 2,000 |
| Edison | Safety Projects - Maintenance | 151,000 |
| Edison | Furniture | 3,000 |
| Freedom | Safety Projects - Maintenance | 250,000 |
| Freedom | Furniture | 4,000 |
| Fremont | Safety and Security | 369,000 |
| Fremont | Furniture | 3,000 |
| Galileo | Safety Projects - Maintenance | 406,000 |
| Galileo | Furniture | 2,000 |
| Henry | Safety and Security | 406,000 |
| Henry | Furniture | 3,000 |
| Holmes | Safety and Security | 481,000 |
| Holmes | Furniture | 5,000 |
| Howbert | Safety Projects - Maintenance | 81,000 |
| Jackson | Safety Projects - Maintenance | 187,500 |
| Jenkins | Safety Projects - Maintenance | 332,000 |
| Jenkins | Furniture | 5,000 |
| Keller | Safety and Security | 410,000 |
| Keller | Furniture | 5,000 |
| King | Safety Projects - Maintenance | 341,000 |
| King | Furniture | 5,000 |
| Madison | Safety and Security | 5,800 |
| Mann | Safety and Security | 619,000 |
| Mann | Furniture | 5,000 |
| Martinez | Safety Projects - Maintenance | 318,000 |
| Martinez | Furniture | 5,000 |
| McAuliffe | Safety Projects - Maintenance | 69,350 |
| McAuliffe | Furniture | 5,750 |
| Midland | Safety Projects - Maintenance | 388,000 |
| Midland | Furniture | 5,000 |
| Mitchell | Safety Projects - Maintenance | 389,000 |
| Mitchell | Furniture | 3,000 |
| North | Safety Projects - Maintenance | 189,000 |
| North | Furniture | 5,000 |
| Penrose | Safety Projects - Maintenance | 415,000 |
| Penrose | Furniture | 9,000 |
| Queen Palmer | Safety and Security | 271,000 |
| Queen Palmer | Furniture | 5,000 |
| RJWAC | Safety and Security | 105,000 |
| Rogers | Safety and Security | 276,000 |
| Rogers | Furniture | 5,000 |
| Rudy | Safety Projects - Maintenance | 275,000 |
| Rudy | Furniture | 5,000 |
| Russell | Safety Projects - Maintenance | 378,000 |
| Russell | Furniture | 5,600 |

Colorado Springs School District 11
CAPITAL RESERVE CAPITAL PROJECTS FUND
Detail Schedule
FY2024-25

| | | | |
|------------------------------------|-------------------------------|-----------|-------------------|
| Sabin | Safety and Security | 371,000 | |
| Sabin | Furniture | 1,000 | |
| Scott | Safety Projects - Maintenance | 223,000 | |
| Scott | Furniture | 5,000 | |
| Steele | Safety Projects - Maintenance | 221,000 | |
| Steele | Furniture | 5,000 | |
| Stratton | Safety and Security | 187,000 | |
| Stratton | Furniture | 5,000 | |
| Swigert | Safety Projects - Maintenance | 354,000 | |
| Swigert | Furniture | 5,000 | |
| Taylor | Safety and Security | 200,000 | |
| Taylor | Furniture | 5,000 | |
| Trailblazer | Safety Projects - Maintenance | 210,000 | |
| Trailblazer | Furniture | 5,000 | |
| Twain | Safety Projects - Maintenance | 165,000 | |
| Twain | Furniture | 5,000 | |
| West | Safety Projects - Maintenance | 363,000 | |
| West | Furniture | 5,000 | |
| West | Safety Projects - Maintenance | 10,000 | |
| Wilson | Safety Projects - Maintenance | 368,000 | |
| Wilson | Furniture | 5,000 | |
| Mitchell | Running Track | 1,183,476 | |
| Warehouse | Building Remodel | 848,000 | |
| DistWide | Contingency | 45,000 | |
| Total Fund Balance Projects | | | 14,420,276 |

| Facilities | New Capital Reserve Projects | Budget | |
|---|-------------------------------------|---------------|------------------|
| Dist Wide | HVAC Feasibility Study | 50,000 | |
| Dist Wide | Site Improvements | 950,000 | |
| Dist Wide | Site Drainage | 150,000 | |
| Dist Wide | Furniture | 1,500,000 | |
| Dist Wide | ADA Improvements | 500,000 | |
| Dist Wide | Playground | 500,000 | |
| Dist Wide | Asphalt and Concrete | 1,000,000 | |
| Dist Wide | Bldg. Maint. - Electrical | 1,000,000 | |
| Dist Wide | Flooring upgrade | 500,000 | |
| Dist Wide | Windows | 250,000 | |
| Freedom | Furniture GMP | 50,000 | |
| Holmes | Furniture GMP | 50,000 | |
| Holmes | Building Remodel | 289,695 | |
| Madison | Classroom Remodel | 91,847 | |
| Monroe | Flooring upgrade | 150,000 | |
| Penrose | Asphalt and Concrete | 30,000 | |
| Queen Palmer | Building Remodel | 150,000 | |
| Rudy | Asphalt and Concrete | 150,000 | |
| Sabin | Furniture GMP | 50,000 | |
| Stratton | Furniture GMP | 50,000 | |
| North | Site Improvements | 50,000 | |
| Total New Capital Reserve Projects | | | 7,511,542 |

| | | | |
|---|--|---------|------------------|
| Transportation | Carryover Buses | 95,992 | |
| | Carryover white fleet vehicles | 360,438 | |
| | Buses, vehicles - annual renewal allowance | 600,000 | |
| Total Transportation Capital Purchases | | | 1,056,430 |

| | | | |
|-------------------|--|---------|----------------|
| Technology | Allowance for technology equipment replacement | 125,000 | 125,000 |
|-------------------|--|---------|----------------|

| Facilities | Capital Reserve Carryover Projects | Budget | |
|-------------------|---|---------------|--|
| Audubon | Bldg. Maint. Electrical | 100,000 | |
| Carver | Grounds Maintenance | 25,000 | |
| Carver | Fencing | 75,000 | |

Colorado Springs School District 11
CAPITAL RESERVE CAPITAL PROJECTS FUND
Detail Schedule
FY2024-25

| | | |
|----------------|--------------------------------|-----------|
| Carver | Bldg. Maint. Construction | 154,475 |
| Columbia | Grounds Maintenance | 49,000 |
| Columbia | Playgrounds | 10,000 |
| Coronado | Fencing | 75,000 |
| Coronado | Doors and Hardware | 70,000 |
| Coronado | Safety Projects - Maintenance | 230,000 |
| DistWide | Bldg Impr Services | 177,000 |
| DistWide | Architect & Engr(Studies/Plan) | 500,000 |
| DistWide | Intercom/Sound | 25,000 |
| DistWide | Lighting | 20,421 |
| DistWide | Water Systems | 250,000 |
| DistWide | Building Remodel | 1,750,000 |
| DistWide | Building Maintenance | 100,000 |
| Doherty | Play Fields | 16,710 |
| Doherty | Furniture | 4,600 |
| Doherty | Safety Projects - Maintenance | 83,000 |
| Doherty | Bldg. Maint. - Electrical | 65,000 |
| Doherty | Building Remodel | 230,000 |
| Edison | Grounds Maintenance | 165,000 |
| Fremont | Bldg. Maint. Construction | 180,000 |
| Grant | Water Systems | 27,770 |
| Henry | Flooring | 25,000 |
| Holmes | Building Remodel | 130,000 |
| Howbert | HVAC | 57,650 |
| Howbert | Roofing | 681,770 |
| Jackson | Safety Projects - Maintenance | 45,000 |
| Jenkins | Architect & Engr(Studies/Plan) | 22,717 |
| Keller | Asphalt & Concrete | 205,000 |
| Keller | Bldg. Maint. Construction | 165,000 |
| King | Bldg. Maint. Construction | 180,000 |
| Madison | Playgrounds | 150,000 |
| Mann | Bldg. Maint. Construction | 150,000 |
| Martinez | Playgrounds | 75,000 |
| McAuliffe | Water Systems | 20,000 |
| Mitchell | HVAC | 45,245 |
| Mitchell | Locker replacement | 100,000 |
| Mitchell | Security Alarm | 100,000 |
| Mitchell | Furniture | 50,000 |
| Mitchell | Building Remodel | 410,000 |
| North | Safety Projects - Maintenance | 60,000 |
| Penrose | Entrance Improvements | 125,000 |
| Queen Palmer | Playgrounds | 285,500 |
| RJWAC | Repairs & Maintenance | 120,000 |
| RJWAC | Electric for Marquee | 100,000 |
| RJWAC | Building Remodel | 1,680,000 |
| RJWAC | Furniture | 55,000 |
| Rudy | Bldg. Maint - Construction | 150,000 |
| Russell | Doors and Hardware | 30,000 |
| Russell | Furniture | 27,000 |
| Sabin | Bldg. Maint. - Construction | 100,000 |
| Taylor | Asphalt & Concrete | 150,000 |
| Tesla EOS | Security Alarm | 50,000 |
| Transportation | Safety Projects - Maintenance | 56,000 |
| Twain | Drainage improvements | 75,000 |
| Wilson | Building Maintenance | 65,000 |
| Mitchell | Building Remodel | 335,000 |
| Mitchell | Future Center | 155,000 |
| Mitchell | Furniture | 50,000 |
| Palmer | Furniture | 100,000 |

Total Capital Reserve Carryover Projects

10,763,858

Colorado Springs School District 11
CAPITAL RESERVE CAPITAL PROJECTS FUND
Detail Schedule
FY2024-25

| Facilities | 2017 MLO New Funded Projects | Budget |
|---|-------------------------------------|------------------|
| Admin South | Bldg. Maint. Construction | 365,000 |
| Admin South | HVAC Upgrade | 1,000,000 |
| Audubon | Playground | 150,000 |
| Dist Wide | Environmental Services | 500,000 |
| Dist Wide | HVAC Feasibility Study | 75,000 |
| Dist Wide | Playground | 350,000 |
| Dist Wide | Building Remodel | 3,500,000 |
| Dist Wide | Flooring Upgrades | 500,000 |
| North | Safety Projects - Maintenance | 14,000 |
| Palmer | Architect & Engr(Studies/Plan) | 500,000 |
| RJWAC | Safety Projects - Maintenance | 20,000 |
| Sabin | HVAC Upgrade | 1,000,000 |
| Steele | Playground | 205,000 |
| Steele | Building Remodel | 250,000 |
| Taylor | Safety Projects - Maintenance | 6,000 |
| Warehouse | Safety Projects - Maintenance | 13,000 |
| Wilson | Safety Projects - Maintenance | 6,000 |
| Total 2017 MLO New Funded Projects | | 8,454,000 |

| Facilities | MLO Carryover Projects | Budget |
|---------------------|--------------------------------|---------------|
| App Dev and Support | Technology Equipment | 856,787 |
| App Dev and Support | Application Dvlpmnt & Support | 17,938 |
| Audubon | Kitchen | 65,500 |
| Audubon | Safety and Security | 448,000 |
| Audubon | Entrance Furniture | 7,500 |
| Audubon | Roofing | 1,260,000 |
| Bristol | Furniture | 250,000 |
| Bristol | Building Remodel | 189,315 |
| Buena Vista | Furniture | 250,000 |
| Buena Vista | Playgrounds | 26,000 |
| Buena Vista | Building Remodel | 208,713 |
| Carver | Furniture | 180,011 |
| Columbia | Building Remodel | 245,126 |
| Coronado | Running Track | 205,000 |
| Coronado | Furniture | 50,000 |
| Coronado | Building Remodel | 320,000 |
| Coronado | ADA Projects | 25,000 |
| DistWide | Irrigation | 185,000 |
| DistWide | Architect & Engr(Studies/Plan) | 750,000 |
| DistWide | Doors and Hardware | 35,000 |
| DistWide | Lighting | 301,110 |
| DistWide | Signage | 200,000 |
| DistWide | Safety Projects - Maintenance | 100,000 |
| Doherty | HVAC | 54,100 |
| Edison | Electrical | 140,705 |
| Edison | Roofing | 1,156,000 |
| Howbert | HVAC | 1,692,000 |
| Howbert | Renovations | 196,850 |
| ITStorage | Fire Alarms | 30,000 |
| Jackson | ADA Projects | 23,675 |
| Jackson | Asphalt & Concrete | 132,000 |
| Jenkins | Building Remodel | 300,430 |
| King | ADA Project | 150,000 |
| Madison | Safety and Security | 875,000 |
| Madison | Furniture | 5,000 |
| Madison | Building Remodel | 150,000 |
| Madison | Asphalt & Concrete | 370,450 |
| Martinez | Building Remodel | 98,350 |
| Martinez | Furniture | 266,915 |
| McAuliffe | Furniture | 175,000 |

Colorado Springs School District 11
CAPITAL RESERVE CAPITAL PROJECTS FUND
Detail Schedule
FY2024-25

| | | |
|--------------|------------------------|-----------|
| McAuliffe | Building Remodel | 250,000 |
| Midland | Building Remodel | 250,000 |
| Mitchell | Electrical | 115,000 |
| Mitchell | HVAC | 640,000 |
| Mitchell | Landscaping | 280,000 |
| Palmer | Electrical | 36,328 |
| Palmer | Roofing | 96,231 |
| Print Shop | Fire Alarms | 10,000 |
| Queen Palmer | HVAC | 1,335,000 |
| Rogers | Building Remodel | 240,000 |
| Rogers | Furniture | 250,000 |
| Rogers | Playgrounds | 75,789 |
| Russell | Asphalt & Concrete | 375,000 |
| Russell | Play Fields | 350,000 |
| Russell | Flooring | 400,000 |
| Sabin | Site Improvement | 350,000 |
| Security | Security Services | 275,000 |
| Technology | Tech Equip Maintenance | 116,200 |
| Tesla PD | Building Remodel | 115,000 |
| Tesla PD | Fire Alarms | 330,000 |
| Tesla PD | Furniture | 10,675 |
| Trailblazer | Fire Alarms | 160,418 |
| Twain | Site Drainage | 75,000 |
| Wilson | Playgrounds | 250,000 |

| | |
|-------------------------------------|-------------------|
| Total MLO Carryover Projects | 18,378,115 |
|-------------------------------------|-------------------|

| | | | |
|-------------------|--|---------|----------------|
| Technology | MLO allowance for technology equipment replacement | 750,000 | 750,000 |
|-------------------|--|---------|----------------|

| Facilities | COP Projects | Budget |
|---------------------------|-------------------------------|--------------------|
| Palmer | Building Remodel | 100,000,000 |
| Dist Wide | HVAC and AC Upgrades | 20,000,000 |
| Dist Wide | Restroom Upgrades | 5,000,000 |
| Dist Wide | Educational Adequacy Upgrades | 5,000,000 |
| Total COP Projects | | 130,000,000 |

| Debt Service | |
|---|-------------------|
| Paying agent fees | 7,000 |
| Paying agent fees - 2024 COPs | 5,000 |
| Cost of Issuance | 100,000 |
| 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 2024 principal | 3,440,000 |
| COP 2024 interest | 5,142,795 |
| COP 2016 principal - Adams | 495,000 |
| COP 2016 interest - Adams | 22,840 |
| Total Debt Service | 10,481,617 |

| Capital Reserve Office | |
|-----------------------------------|---------|
| Professionals (procurement) | 51,339 |
| Professionals (facilities) | 261,950 |
| ESP salaries | 27,592 |
| Fringe benefits (Procurement) | 17,400 |
| Fringe benefits (Professionals) | 88,770 |
| Fringe benefits (ESP) | 10,271 |
| Mileage Allowance - Professionals | 5,250 |
| Legal services | 5,000 |
| Professional services | 90,000 |

Colorado Springs School District 11
CAPITAL RESERVE CAPITAL PROJECTS FUND
Detail Schedule
FY2024-25

| | | |
|--|-----------|----------------------|
| Other purchase services | 4,000 | |
| Printing | 1,000 | |
| Mileage reimbursement | 500 | |
| Supplies | 2,000 | |
| Software | 42,000 | |
| Labor/Materials costs for O&M project support | 100,000 | |
| Furniture and small equipment | 5,000 | |
| Total Capital Reserve Office | | 712,072 |
| 2017 MLO Capital Reserve Office | | |
| Administrator salaries | 123,671 | |
| Professionals salaries | 610,271 | |
| Clerical salaries | 188,985 | |
| Professionals salaries - Procurement | 195,418 | |
| Administrator benefits | 45,636 | |
| Professionals benefits | 205,990 | |
| Clerical benefits | 73,846 | |
| Professionals benefits - Procurement | 59,097 | |
| 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 | 5,500 | |
| Mileage Reimbursement | 2,000 | |
| Supplies | 4,000 | |
| Software | 10,000 | |
| Technology Equipment | 15,000 | |
| Furniture and small equipment | 8,600 | |
| Total MLO Office | | 1,603,214 |
| Restricted for payment - 2009 COPs and 2016 COPs | 119,661 | |
| Assigned for Fund Balance Projects | 552,900 | |
| Assigned for future projects - 2017 MLO contingency | 3,218,187 | |
| Assigned for future projects - capital reserve contingency | 2,235,697 | |
| Committed emergency contingency | 1,000,000 | |
| Total Reserves | | 7,126,445 |
| Total Capital Reserve Budget | | \$211,382,569 |

Colorado Springs School District 11
CAPITAL RESERVE CAPITAL PROJECTS FUND
Schedule of Debt Service
FY2024-25
ANNUAL DEBT SERVICE REQUIREMENT

| Year | 2016 ES Renovation Certificates of Participation (1) | | 2019 Charter School Certificates of Participation (2) | | 2024 Certificates of Participation (3) | | Total Annual Debt Service Requirement | |
|---------------|--|------------------|---|---------------------|---|----------------------|--|----------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| FY 2024-25 | 495,000 | 22,840 | 1,045,000 | 223,982 | 3,440,000 | 5,142,794 | 4,980,000 | 5,389,616 |
| FY 2025-26 | 505,000 | 13,830 | 1,070,000 | 197,932 | 2,605,000 | 5,978,850 | 4,180,000 | 6,190,612 |
| FY 2026-27 | 515,000 | 4,640 | 1,090,000 | 171,326 | 2,735,000 | 5,848,600 | 4,340,000 | 6,024,566 |
| FY 2027-28 | | | 1,120,000 | 144,100 | 2,875,000 | 5,711,850 | 3,995,000 | 5,855,950 |
| FY 2028-29 | | | 1,150,000 | 116,127 | 3,015,000 | 5,568,100 | 4,165,000 | 5,684,227 |
| FY 2029-30 | | | 1,175,000 | 87,475 | 3,165,000 | 5,417,350 | 4,340,000 | 5,504,825 |
| FY 2030-31 | | | 525,000 | 66,066 | 3,325,000 | 5,259,100 | 3,850,000 | 5,325,166 |
| FY 2031-32 | | | 540,000 | 52,008 | 3,490,000 | 5,029,850 | 4,030,000 | 5,081,858 |
| FY 2032-33 | | | 555,000 | 37,554 | 3,665,000 | 4,918,350 | 4,220,000 | 4,955,904 |
| FY 2033-34 | | | 565,000 | 22,770 | 3,850,000 | 4,735,100 | 4,415,000 | 4,757,870 |
| FY 2034-35 | | | 580,000 | 7,656 | 4,040,000 | 4,542,600 | 4,620,000 | 4,550,256 |
| FY 2035-36 | | | | | 4,245,000 | 4,340,600 | 4,245,000 | 4,340,600 |
| FY 2036-37 | | | | | 4,455,000 | 4,128,350 | 4,455,000 | 4,128,350 |
| FY 2037-38 | | | | | 4,680,000 | 3,905,600 | 4,680,000 | 3,905,600 |
| FY 2038-39 | | | | | 4,915,000 | 3,671,600 | 4,915,000 | 3,671,600 |
| FY 2039-40 | | | | | 5,160,000 | 3,425,850 | 5,160,000 | 3,425,850 |
| FY 2040-41 | | | | | 5,415,000 | 3,167,850 | 5,415,000 | 3,167,850 |
| FY 2041-42 | | | | | 5,700,000 | 2,883,563 | 5,700,000 | 2,883,563 |
| FY 2042-43 | | | | | 6,000,000 | 2,584,313 | 6,000,000 | 2,584,313 |
| FY 2043-44 | | | | | 6,315,000 | 2,269,313 | 6,315,000 | 2,269,313 |
| FY 2044-45 | | | | | 6,645,000 | 1,937,775 | 6,645,000 | 1,937,775 |
| FY 2045-46 | | | | | 6,995,000 | 1,588,913 | 6,995,000 | 1,588,913 |
| FY 2046-47 | | | | | 7,365,000 | 1,221,675 | 7,365,000 | 1,221,675 |
| FY 2047-48 | | | | | 7,750,000 | 835,013 | 7,750,000 | 835,013 |
| FY 2048-49 | | | | | 8,155,000 | 428,138 | 8,155,000 | 428,138 |
| TOTALS | \$ 1,515,000 | \$ 41,310 | \$ 9,415,000 | \$ 1,126,996 | \$ 120,000,000 | \$ 94,541,094 | \$ 130,930,000 | \$ 95,709,400 |

(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.

(3) The District anticipates issuing certificates of participation (COP's), for the purpose of renovating Palmer High School as well as making other capital improvements throughout the District. The debt service for these certificates is subject to change based on final interest rates and other details of the financing arrangement.

Note : This budget provides for the appropriation by the Board of Education for the debt obligations of D11 during FY24/25.

BUDGET ADMINISTRATOR: Jessica Reijgers

FUND: Risk Related Activities

DIVISION HEAD:

Brandan Comfort

DATE: May 29, 2024

RISK RELATED ACTIVITY FUND (RRAF)

Revenues to support the activities accounted for in the risk related activities fund (RRAF) (Fund 64) originate primarily from premium contributions, which are split between the Colorado Springs School District 11 and its employees. Funds are utilized as described below:

- I. On July 1, 2023, the District contracted with Kaiser Permanente, a fully-insured health plan for medical and prescription services. Contributions are made to Kaiser based on actual plan participation. Kaiser pays the claims and other administrative expenses on behalf of the District. Kaiser holds the District's claim fluctuation reserve (CFR) and the incurred but not reported (IBNR) reserve as required by the actuary.
- II. The dental-PPO Premier, dental-PPO, and the vision program are all self-funded; the IBNR and CFR are maintained for each in FY2024-25. Life, short-term disability and long-term disability are fully insured programs.
- III. Interest earned on reserves, premiums collected in advance, and transfers from the 2017 Mill Levy Override Fund provide an additional source of revenue to offset overall RRAF costs.

The FY2024-25 budget includes 8.02% premium increase for the medical plan, 3% increase for the dental plan, no increases for the vision, District paid life, long-term disability or short-term disability plans. The reserves for each of the plans are also fully funded for FY2024-25.

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 necessary 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. Vision 7.0 percent **
 - B. Dental 4.0 percent **

** This is based on the IBNR calculation as of December 2023. Actual IBNR for FY2024-25 will not be available until after the end of the current plan year.

- II. **Risk Share** is included in the contract with Kaiser. The agreed upon risk share for FY24/25 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. No changes were made for FY24-25.

| POSITIONS | FY2022-23 AUTHORIZED | FY2023-24 AUTHORIZED | FY2023-24 MID-YEAR | CHANGE | FY2024-25 PROPOSED |
|----------------|-------------------------|-------------------------|-----------------------|--------|-----------------------|
| Administrative | 0.70 | 0.70 | 0.70 | 0.00 | 0.70 |
| Professional | 1.00 | 2.00 | 2.00 | 0.00 | 2.00 |
| ESP | 2.00 | 1.00 | 1.00 | 0.00 | 1.00 |
| Teacher | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL FTE | 3.70 | 3.70 | 3.70 | 0.00 | 3.70 |

Colorado Springs School District 11
RISK RELATED ACTIVITY FUND
Schedule of Revenues, Expenses, and Net Position
Proposed FY2024-25

| | Actual | | | Budget | | |
|--|---------------------|---------------------|---------------------|----------------------|---------------------|----------------------|
| | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Mid-Year | Change | 2024-25 Proposed |
| Operating Revenues | | | | | | |
| Employee Contributions | \$ 9,185,609 | \$ 9,169,501 | \$ 8,760,112 | \$ 10,103,994 | 242,156 | \$ 10,346,150 |
| Employer Contributions | 20,925,486 | 19,259,944 | 18,783,055 | 21,631,768 | 2,322,013 | 23,953,781 |
| Total Operating Revenues | 30,111,095 | 28,429,445 | 27,543,167 | 31,735,762 | 2,564,169 | 34,299,931 |
| Operating Expenses | | | | | | |
| Medical | 24,058,610 | 23,724,809 | 28,603,269 | 29,850,482 | 1,611,057 | 31,461,539 |
| Dental - PPO | 1,657,078 | 1,978,397 | 2,021,669 | 2,249,459 | (34,124) | 2,215,335 |
| Dental - EPO | 378,898 | - | - | - | - | - |
| Life Insurance | 600,282 | 593,795 | 619,261 | 627,623 | 94,377 | 722,000 |
| Life Insurance-Supplemental | 174,381 | 188,759 | 178,141 | 189,000 | - | 189,000 |
| Long-Term Disability | 147,691 | 157,223 | 149,439 | 172,000 | - | 172,000 |
| Short-Term Disability | 111,340 | 106,790 | 103,306 | 106,000 | - | 106,000 |
| Vision | 283,081 | 244,067 | 265,750 | 260,000 | 1,200 | 261,200 |
| Total Operating Expenses | 27,411,361 | 26,993,840 | 31,940,835 | 33,454,564 | 1,672,510 | 35,127,074 |
| Operating Profit (Loss) | 2,699,734 | 1,435,605 | (4,397,668) | (1,718,802) | 891,659 | (827,143) |
| Non-operating Revenues | | | | | | |
| Investment Income | 647,966 | 560,978 | 334,047 | 32,000 | - | 32,000 |
| Operating transfer - 2017 MLO Fund | 7,448 | 7,448 | 7,448 | 7,448 | - | 7,448 |
| Operating transfer - General Fund | - | 1,100,000 | 500,000 | - | - | - |
| Total Non-operating Revenues | 655,414 | 1,668,426 | 841,495 | 39,448 | - | 39,448 |
| Net Income (Loss) | 3,355,148 | 3,104,031 | (3,556,173) | (1,679,354) | 891,659 | (787,695) |
| Beginning Net Position* | 2,817,034 | 6,172,182 | 9,276,213 | 5,720,040 | (604,940) | 5,115,100 |
| Net Position, End of Year (Appropriated & Reserved) | \$ 6,172,182 | \$ 9,276,213 | \$ 5,720,040 | \$ 4,040,686 | 286,719 | \$ 4,327,405 |
| Fund Appropriation | | | | | | |
| Operating Revenues | | | | \$ 31,735,762 | \$ 2,564,169 | \$ 34,299,931 |
| Non-Operating Revenues | | | | 39,448 | - | 39,448 |
| Beginning Net Position | | | | 5,720,040 | (604,940) | 5,115,100 |
| Total Appropriation | | | | \$ 37,495,250 | \$ 1,959,229 | \$ 39,454,479 |

INTERNAL SERVICE FUND - RISK RELATED ACTIVITIES
Supplemental Schedule of Revenues & Expenses
FY2024-25 Proposed 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 |
|---|---------------------|------------------------|------------------------|-----------------------|----------------------------------|-----------------------------------|------------------|-------------------------------|
| BEGINNING NET POSITION | | | | | | | | |
| Retained Earnings | 4,513,353 | 566,595 | - | - | - | - | 35,152 | 5,115,100 |
| Reserve (BEST) | - | - | - | - | - | - | - | - |
| Total Beginning Net Position | 4,513,353 | 566,595 | - | - | - | - | 35,152 | 5,115,100 |
| OPERATING REVENUES | | | | | | | | |
| Premiums: | | | | | | | | |
| Employee - Benefits | 8,623,346 | 1,105,804 | - | 189,000 | 172,000 | 106,000 | 150,000 | 10,346,150 |
| Employer - Benefits | 22,106,908 | 1,027,873 | 722,000 | - | - | - | 97,000 | 23,953,781 |
| Premium Subtotal | 30,730,254 | 2,133,677 | 722,000 | 189,000 | 172,000 | 106,000 | 247,000 | 34,299,931 |
| Earnings on Investments | 32,000 | - | - | - | - | - | - | 32,000 |
| Transfer In from 2017 MLO | 7,448 | - | - | - | - | - | - | 7,448 |
| Total Revenue | 30,769,702 | 2,133,677 | 722,000 | 189,000 | 172,000 | 106,000 | 247,000 | 34,339,379 |
| TOTAL REVENUE and BEGINNING NET POSITION | 35,283,055 | 2,700,272 | 722,000 | 189,000 | 172,000 | 106,000 | 282,152 | 39,454,479 |
| OPERATING EXPENSES | | | | | | | | |
| Claims Payments | - | 2,133,676 | - | - | - | - | 247,000 | 2,380,676 |
| Claims Admin, Premiums, IBNR | - | 69,200 | - | - | - | - | 14,200 | 83,400 |
| Premium Payments | 30,730,254 | - | 722,000 | 189,000 | 172,000 | 106,000 | - | 31,919,254 |
| Claims Administration Total | 30,730,254 | 2,202,876 | 722,000 | 189,000 | 172,000 | 106,000 | 261,200 | 34,383,330 |
| <i>Fund Administration:</i> | | | | | | | | |
| Salaries | 280,739 | 9,416 | - | - | - | - | - | 290,155 |
| Employee Benefits | 92,801 | 3,043 | - | - | - | - | - | 95,844 |
| Purchased Services | 318,545 | - | - | - | - | - | - | 318,545 |
| Legal Expenses | 20,000 | - | - | - | - | - | - | 20,000 |
| Print/Staff Dev/M | 14,500 | - | - | - | - | - | - | 14,500 |
| Supplies & Materials | 1,700 | - | - | - | - | - | - | 1,700 |
| Equipment | 3,000 | - | - | - | - | - | - | 3,000 |
| <i>Administration Subtotal</i> | <i>731,285</i> | <i>12,459</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>743,744</i> |
| Total Operating Expenses | 31,461,539 | 2,215,335 | 722,000 | 189,000 | 172,000 | 106,000 | 261,200 | 35,127,074 |
| RESERVES & LIABILITIES | | | | | | | | |
| Claim Fluctuation Reserve | - | 484,937 | - | - | - | - | 20,952 | 505,889 |
| Net Position, End of Year | 3,821,516 | - | - | - | - | - | - | 3,821,516 |
| TOTAL APPROPRIATION | \$35,283,055 | \$2,700,272 | \$722,000 | \$189,000 | \$172,000 | \$106,000 | \$282,152 | \$39,454,479 |

BUDGET ADMINISTRATOR: Patrick Stalnaker

FUND: Production Printing

DIVISION HEAD: Kris Odom

DATE: May 29, 2024

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 Peoplesoft financial system. Continued sales growth is attributed directly to outstanding customer-driven products and services and advanced technological investments. Approximately thirty 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 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 2021-22 AUTHORIZED | FY 2022-23 AUTHORIZED | FY 2023-24 MID-YEAR | CHANGE | FY 2024-25 PROPOSED |
|---------------------|-----------------------|-----------------------|---------------------|--------|---------------------|
| 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
Proposed FY2024-2025

| | Actual | | | Budget | | |
|--|-------------------|-------------------|-------------------|---------------------|------------------|---------------------|
| | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Mid-Year | Change | 2024-25 Proposed |
| Operating Revenues | | | | | | |
| Printing | 1,037,547 | 1,232,601 | 1,411,074 | 1,600,000 | - | 1,600,000 |
| Total Operating Revenues | 1,037,547 | 1,232,601 | 1,411,074 | 1,600,000 | - | 1,600,000 |
| Operating Expenses: | | | | | | |
| Printing | | | | | | |
| Professional Salaries | 55,713 | 97,806 | 92,928 | 100,000 | 91,500 | 191,500 |
| Professional Benefits | 25,725 | 22,698 | 20,767 | 22,000 | 20,000 | 42,000 |
| Crafts & Trades Salaries | 443,062 | 467,191 | 469,232 | 498,000 | (72,000) | 426,000 |
| Temp Pay - Crafts & Trades | 13,905 | 1,877 | 3,836 | 4,000 | - | 4,000 |
| Overtime Pay - Crafts & Trades | 4,457 | 5,518 | 4,019 | - | - | - |
| Incentive Pay - Crafts & Trades | - | - | - | 5,000 | (3,000) | 2,000 |
| Crafts & Trades Benefits | 180,864 | 168,245 | 149,670 | 169,000 | (27,000) | 142,000 |
| Purchased Services | 357,512 | 379,332 | 396,658 | 351,300 | (31,400) | 319,900 |
| Insurance | 1,168 | 8,321 | 7,999 | 9,460 | 18 | 9,478 |
| Supplies & Materials | 146,107 | 150,070 | 196,392 | 187,700 | - | 187,700 |
| Non-Capital Equipment | 4,953 | 9,855 | 64,690 | 15,000 | - | 15,000 |
| Capital Equipment | - | - | - | 65,000 | 175,000 | 240,000 |
| Depreciation | 68,695 | 50,421 | 53,062 | 20,000 | - | 20,000 |
| Interest Expense | - | - | - | 2,500 | - | 2,500 |
| Utilities and Internal Costs | 12,692 | 12,692 | 12,692 | 42,460 | 60 | 42,520 |
| Contingency Reserve | - | - | - | 48,162 | 14,522 | 62,684 |
| Other | - | - | - | 240 | - | 240 |
| Subtotal Printing | 1,314,853 | 1,374,026 | 1,471,945 | 1,539,822 | 167,700 | 1,707,522 |
| Mailroom | | | | | | |
| Crafts & Trades Salaries | 52,000 | 47,489 | 47,489 | 55,700 | 5,300 | 61,000 |
| Crafts & Trades Benefits | 22,000 | 17,589 | 17,589 | 19,000 | 2,000 | 21,000 |
| Subtotal Mailroom | 74,000 | 65,078 | 65,078 | 74,700 | 7,300 | 82,000 |
| Total Operating Expenses | 1,388,853 | 1,439,104 | 1,537,023 | 1,614,522 | 175,000 | 1,789,522 |
| Net Operating Profit (Loss) | (351,306) | (206,503) | (125,949) | (14,522) | (175,000) | (189,522) |
| Non-Operating Revenues (Expenses) | | | | | | |
| Interest Income | 70 | - | 421 | - | - | - |
| Transfers In from 2017 MLO | 49,522 | 49,522 | 49,522 | 49,522 | - | 49,522 |
| Transfers from (to) General Fund | 320,000 | (80,000) | 300,000 | (35,000) | 175,000 | 140,000 |
| Total Non-Operating Revenues (Expenses) | 369,592 | (30,478) | 349,943 | 14,522 | 175,000 | 189,522 |
| Net Income | 18,286 | (236,981) | 223,994 | - | - | - |
| Beginning Net Position | 858,414 | 876,700 | 639,719 | 863,713 | - | 863,713 |
| Net Position, End of Year | 876,700 | 639,719 | 863,713 | 863,713 | - | 863,713 |

Fund Appropriation

| | | | |
|---|------------------|----------------|------------------|
| Total Operating Revenues | 1,600,000 | - | 1,600,000 |
| Total Non-Operating Revenues | 14,522 | 175,000 | 189,522 |
| Beginning Net Position | 863,713 | - | 863,713 |
| Invested in capital assets, net of related debt | (804,441) | - | (804,441) |
| Total Appropriation | 1,673,794 | 175,000 | 1,848,794 |

Colorado Springs School District 11

PRODUCTION PRINTING FUND

Five-Year Capital Needs Projections

FY 2025 to 2029

| FY 25 | Description | Estimated Cost |
|-------|--------------------------------|----------------|
| | Envelope Inserter | 50,000 |
| | Replace Production Color Press | 125,000 |
| Total | | 175,000 |

| FY 26 | Description | Estimated Cost |
|-------|---------------------------------------|----------------|
| | Replace Copy Center Color Copiers (4) | 160,000 |
| Total | | 160,000 |

| FY 27 | Description | Estimated Cost |
|-------|--|----------------|
| | Phase 1 update / replace walkup copiers (35) | 175,000 |
| Total | | 175,000 |

| FY 28 | Description | Estimated Cost |
|-------|--|----------------|
| | Phase 2 update / replace walkup copiers (35) | 175,000 |
| Total | | 175,000 |

| FY 29 | Description | Estimated Cost |
|-------|--|----------------|
| | Phase 3 update / replace walkup copiers (35) | 175,000 |
| Total | | 175,000 |

| | | |
|-----------------------|-----------------|----------------------------------|
| BUDGET ADMINISTRATOR: | Laura Hronik | FUND: Private Purpose Trust Fund |
| DIVISION HEAD: | Brandan Comfort | DATE: May 29, 2024 |

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
Proposed FY2024-25

| | Actual | | | Budget | | |
|-------------------------------------|-------------------|-------------------|-------------------|---------------------|-----------------|---------------------|
| | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Mid-Year | Change | 2024-25 Proposed |
| Beginning Fund Balance | \$ 79,047 | \$ 385,697 | \$ 385,432 | \$ 397,337 | \$ (26,000) | \$ 371,337 |
| Revenues | | | | | | |
| Interest | 441 | 816 | 13,405 | 13,957 | (1,342) | 12,615 |
| Donations | 330,000 | - | - | 10,000 | - | 10,000 |
| Total Revenues | 330,441 | 816 | 13,405 | 23,957 | (1,342) | 22,615 |
| Total Resources Available | 409,488 | 386,513 | 398,837 | 421,294 | (27,342) | 393,952 |
| Expenditures | | | | | | |
| M Ahern (2190B) | - | - | - | 1,086 | 33 | 1,119 |
| Lew Reimer (2190L) | - | - | - | 160 | 5 | 165 |
| Perkins (2191A) | - | - | - | 1,698 | 51 | 1,749 |
| M Reed (2191B) | - | - | - | 16,211 | 486 | 16,697 |
| Holmes Media (2191C) | - | - | - | 13,680 | 411 | 14,091 |
| S Reitz (2191D) | - | - | - | 7,787 | 234 | 8,021 |
| Ron Robinson (2191E) | - | - | - | 12,532 | 376 | 12,908 |
| H Christensen (2191F) | - | - | - | 2,710 | 81 | 2,791 |
| S Karcher (2191G) | - | - | 500 | 10,760 | (674) | 10,086 |
| Dan Furstenau (2191H) | 822 | 1,081 | 1,000 | 17,580 | 527 | 18,107 |
| Darlene Johnson (2191J/2191K/2191L) | 22,969 | - | - | 327,090 | (28,872) | 298,218 |
| Other | - | - | - | 10,000 | - | 10,000 |
| Total Expenditures | 23,791 | 1,081 | 1,500 | 421,294 | (27,342) | 393,952 |
| Fund Balance, End of Year | \$ 385,697 | \$ 385,432 | \$ 397,337 | \$ - | \$ - | \$ - |

| | | | |
|----------------------------|-------------------|--------------------|-------------------|
| Total Appropriation | \$ 421,294 | \$ (27,342) | \$ 393,952 |
|----------------------------|-------------------|--------------------|-------------------|

Summary of Transactions Between Funds

Proposed Budget

FY2024-2025

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 | <i>Annual Allocation</i> | | Capital Reserve Capital Projects | |
| 10-000-00-00000-524300-0000 | | 3,442,000 | 43-000-00-00000-521000-0000 | 3,442,000 |
| General Fund | <i>2016 COP Payment</i> | | Capital Reserve Capital Projects | |
| 10-000-00-00000-524300-0000 | | 592,956 | 43-000-00-00000-521000-0000 | 592,956 |
| 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 | | 94,891 | 18-000-00-28520-521000-0000 | 58,635 |
| | | | 18-000-00-28530-521000-0000 | 11,467 |
| | | | 18-000-00-28540-521000-0000 | 5,143 |
| | | | 18-000-00-28560-521000-0000 | 19,646 |
| 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 |
| General Fund | <i>Production Printing Equipment Purchase</i> | | Risk Related Activities Fund | |
| 10-000-00-00000-526800-0000 | | 175,000 | 68-000-00-00000-521000-0000 | 175,000 |
| Total Revenue Transfers | | 34,254,669 | | 34,254,669 |

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

2) User-Charges:

| | Debit | | Credit | |
|-----------------------------|----------------|-----------------------------|----------------|--|
| General Fund | | General Fund | | |
| 10-654-00-00900-085300-0000 | 527,825 | 10-678-00-28420-085300-0000 | 465,889 | |
| | | 10-672-00-28400-085300-0000 | 61,936 | |
| | | | 527,825 | |
| General Fund | | Risk Management Fund | | |
| 10-622-00-18000-052000-0000 | 12,161 | 18-664-00-28520-052900-0000 | 50,739 | |
| 10-622-00-18000-021620-0000 | 25,525 | 18-664-00-28530-052900-0000 | 9,415 | |
| 10-748-00-27100-052000-0000 | 254,291 | 18-664-00-28540-052900-0000 | 4,223 | |
| 10-748-00-27100-021660-0000 | 23,767 | 18-664-00-28560-052900-0000 | 261,906 | |
| Production Printing | | | 326,283 | |
| 68-768-00-25400-021660-0000 | 1,446 | | | |
| 68-768-00-25400-052000-0000 | 9,093 | | | |
| | 326,283 | | | |
| Production Printing | | General Fund | | |
| 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 | |
| Total User-Charges | 895,020 | | 895,020 | |

Summary of Transactions Between Funds

Proposed Budget

FY2024-2025

3) Indirect Charges:

| Debit | | Credit | |
|--|---------|------------------------------------|---------|
| General Fund: | | General Fund: | |
| | | Budget & Planning | |
| | | Facility Rentals | 520 |
| | | Grants & Funds Acquisitions | 4,220 |
| | | 10-658-00-25100-086900-0000 | 4,740 |
| Facility Rental | | Business Services | |
| Budgeting | 520 | Facility Rentals | 1,043 |
| Business Services | 1,043 | Grants & Funds Acquisitions | 2,109 |
| Fiscal Services | 1,512 | 10-651-00-25010-086900-0000 | 3,152 |
| Procurement | 7,243 | Procurement | |
| 10-660-00-33500-086900-0000 | 10,318 | Facility Rentals | 7,243 |
| Summer High School | | Grants & Funds Acquisitions | 17,961 |
| Human Resources | 438 | 10-660-00-25200-086900-0000 | 25,204 |
| Fiscal Services | 3,237 | Fiscal Services | |
| 10-400-00-22420-086900-0000 | 3,675 | Summer High School | 3,237 |
| Grants & Funds Acquisitions | | Montessori Preschool | 5,861 |
| Budgeting | 4,220 | Facility Rentals | 1,512 |
| Business Services | 2,109 | Grants & Funds Acquisitions | 61,875 |
| Procurement | 17,961 | 10-658-00-25100-086900-0000 | 72,485 |
| Fiscal Services | 61,875 | Human Resources | |
| Human Resources | 40,803 | Summer High School | 438 |
| 10-645-00-28130-086900-0000 | 126,968 | Grants & Funds Acquisitions | 40,803 |
| Montessori Preschool | | 10-681-00-28300-086900-0000 | 41,241 |
| 19-105-00-00401-086900-0000 | 5,861 | Total Indirect Charges | |
| | | | |
| Total Indirect Charges | 146,822 | | 146,822 |

4) 2017 MLO Allocations:

| From | | To | |
|-------------------------------------|--------------------------------|------------------------------|-------------------|
| Mandated Allocations: | | | |
| 2017 Mill Levy Override Fund | <i>Per Implementation Plan</i> | General Fund | |
| 27-651-00-00000-521000-2017 | 32,304,916 | 10-000-00-00000-522700-2017 | 32,304,916 |
| 2017 Mill Levy Override Fund | | Risk Management Fund | |
| 27-651-00-00000-521800-2017 | 4,633 | 18-000-00-00000-522700-2017 | 4,633 |
| 2017 Mill Levy Override Fund | | Preschool Fund | |
| 27-651-00-00000-521900-2017 | 100,934 | 19-000-00-00000-522700-2017 | 100,934 |
| 2017 Mill Levy Override Fund | | Food Service Fund | |
| 27-651-00-00000-522100-2017 | 489,008 | 21-766-00-00000-522700-2017 | 489,008 |
| 2017 Mill Levy Override Fund | | Benefits Fund | |
| 27-651-00-00000-526400-2017 | 7,448 | 64-000-00-00000-522700-2017 | 7,448 |
| 2017 Mill Levy Override Fund | | Print Production Fund | |
| 27-651-00-00000-526800-2017 | 49,522 | 68-000-00-00000-522700-2017 | 49,522 |
| 2017 Mill Levy Override Fund | | Capital Reserve Fund | |
| 27-651-00-00000-524300-2017 | 19,491,311 | 43-000-00-00000-522700-2017 | 19,491,311 |
| Total Mandated Allocations | 52,447,772 | | 52,447,772 |

STAFFING INFORMATION

The following outlines the FY 23/24 recommended staffing formulas used to place staff into schools. Many schools are currently staffed at rates beyond the formula as the District prioritizes staffing resources at 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) MLO Total: 6.0 FTE in 18-19, 19-20, 20-21, 21-22. Additional 9.0 FTE in 22-23 |
| Teacher Learning Coaches (TLC) | .5 FTE per small school (less than 250 students) 1.0 FTE per school over 250 students |
| Library Tech. Educators (LTE) | 1.0 FTE per school. |
| Principals | 1.0 FTE per school |
| Assistant Principals | 400+ Target Enrollment – 1 FTE per school |
| Support Staff (office/clerical) | 0 - 550 students – 16 hours per day per school (2.0 FTE) >550 students – 20 hours per day per school (2.5 FTE) |
| Support Staff (classroom) | Kindergarten – average <28 students/class – 4-hour aide per day per class Kindergarten – average >28 students/class – additional 2 hours' day aide time Grades 1 and 2 – average >28 students/class – 4-hour aide per day per class Grades 3, 4, 5 – average >30 students/class – 4-hour aide per day per class |
| Library Tech. Technicians (LTT) | The position of LTT is no longer a school-based position. The new model will provide a centrally-based Support Technician team providing library technology support for all schools. |
| Custodial Staff | 1.0 FTE Building Manager 1.0 – 2.5 FTE Building Technicians |
| Special Education | Assigned by the Special Education Department (see guidelines on last page) |

Middle Schools

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

| | |
|--------------------|--|
| Campus Supervisors | 16 hours per day per school (2.0 FTE) (1.0 FTE for West MS) |
| Custodial Staff | 1.0 FTE Building Manager 1.0 FTE Assistant Building Manager 1.0 – 3.5 FTE Building Technician |
| Special Education | Assigned by the Special Education Department (see guidelines on last page) |
| Conversion Factor: | A department head or principal is allowed to convert two ESP positions to one teacher position. Likewise, the department head may convert one teacher position into two ESP positions. Conversions of executive/professional positions are based on salary. This means the salary of the eliminated position must be equal to or greater than the salary of the new position. A form for all conversions must be submitted to be approved by the Human Resources Department. Each conversion is valid through June 30 of the fiscal year the application is made. If the department head or principal wishes to continue the conversion into the next fiscal year, a new application must be submitted and approved. |

High Schools

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

Alternative Education

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

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

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

Special Education Staffing Allocation Procedures

Allocation guidelines for consistent implementation by the Special Education Department:

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

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

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

- Special education resource teachers will be allocated based on the average number of service minutes documented in the IEPs of students enrolled at each school.

- Special Education paraprofessional support will be allocated based on the average number of identified special education students enrolled at each school.
- Additional 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 Proposed FY 2024-25 Budget

| Program Number | FUND GENERAL FUND | FY24 Mid-year Staffing Levels | | | | |
|----------------|--------------------------------------|-------------------------------|-------|-------|--------|----------|
| | | Teacher | Admin | Prof | ESP | Total |
| 00100 | Elementary | 543.80 | 0.00 | 0.00 | 62.62 | 606.42 |
| 00200 | Middle School | 226.10 | 0.00 | 0.00 | 7.88 | 233.98 |
| 00300 | High School | 256.60 | 0.00 | 0.00 | 5.00 | 261.60 |
| 009AV | AVID Program | 3.60 | 0.00 | 0.00 | 0.00 | 3.60 |
| | Total All Schools | 1,030.10 | 0.00 | 0.00 | 75.50 | 1,105.60 |
| 00400 | BV Montessori Tuition Presch | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00700 | Gifted & Talented | 40.70 | 0.00 | 0.00 | 0.00 | 40.70 |
| 00900 | Differentiated Staffing | 40.00 | 0.00 | 0.00 | 1.00 | 41.00 |
| 00901 | Spark Online | 23.00 | 0.00 | 0.00 | 0.88 | 23.88 |
| 009AC | Achieve Online School | 14.50 | 0.00 | 0.00 | 1.00 | 15.50 |
| 009AL | Alternative Programs | 33.50 | 0.00 | 0.00 | 0.00 | 33.50 |
| 009DS | Digital High School | 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 |
| 009ES | ESL/Foreign Language Studies | 51.50 | 0.00 | 0.00 | 29.00 | 80.50 |
| 009EX | Expelled Student Program | 1.00 | 0.00 | 0.00 | 0.00 | 1.00 |
| 05110 | Teaching and Learning Coaches | 31.00 | 0.00 | 0.00 | 0.00 | 31.00 |
| 08910 | Junior ROTC | 7.00 | 0.00 | 0.00 | 0.00 | 7.00 |
| 17000 | Special Education | 127.21 | 0.00 | 0.00 | 254.95 | 382.16 |
| 17710 | Speech Pathology | 33.22 | 0.00 | 0.00 | 4.31 | 37.53 |
| 17910 | Special Education - Early Childhood | 10.00 | 0.00 | 0.00 | 30.80 | 40.80 |
| 17990 | Special Education - Transition | 5.00 | 0.00 | 3.00 | 0.00 | 8.00 |
| | Total General Education | 1,465.23 | 0.00 | 3.00 | 397.44 | 1,865.67 |
| 21110 | Attendance Services | 1.00 | 1.00 | 0.00 | 2.00 | 4.00 |
| 21130 | Social Work Services | 24.00 | 0.00 | 0.00 | 0.00 | 24.00 |
| 21140 | Pupil Accounting | 0.00 | 0.00 | 2.00 | 5.00 | 7.00 |
| 21150 | Archives & Records | 0.00 | 0.00 | 1.00 | 2.00 | 3.00 |
| 21180 | Dropout Prevention Services | 1.50 | 0.00 | 0.00 | 0.00 | 1.50 |
| 21190 | Community Liaisons | 0.00 | 0.00 | 0.00 | 11.00 | 11.00 |
| 21220 | Counseling Services | 114.00 | 1.00 | 3.00 | 1.00 | 119.00 |
| 21260 | Pupil Scheduling Services | 3.00 | 0.00 | 0.00 | 0.00 | 3.00 |
| 21340 | Nursing Services | 17.10 | 0.00 | 0.00 | 0.00 | 17.10 |
| 21390 | Medicaid Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21400 | Psychological Services | 22.30 | 0.00 | 0.00 | 0.00 | 22.30 |
| 21500 | Audiologists | 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 |
| 21700 | Behavior Services | 4.00 | 0.00 | 0.00 | 0.00 | 4.00 |
| 21910 | Before and After School Program | 0.00 | 0.00 | 0.00 | 8.46 | 8.46 |
| | Total Support Svcs - Students | 196.90 | 2.00 | 6.00 | 29.46 | 234.36 |
| 22110 | Student Achievement & Accountability | 0.00 | 5.00 | 1.00 | 2.00 | 8.00 |
| 22120 | Curriculum Alignment | 7.00 | 2.00 | 7.00 | 1.00 | 17.00 |
| 2212Y | Science Kit Refurbishment | 0.00 | 0.00 | 0.00 | 3.00 | 3.00 |
| 22130 | Inst. Staff Training Services | 1.00 | 0.00 | 1.00 | 2.00 | 4.00 |
| 22140 | Educational Data Support Svcs | 0.00 | 1.00 | 6.00 | 2.00 | 9.00 |
| 22190 | Sprvsn Achieve Team / Cohort | 1.95 | 0.00 | 1.20 | 0.00 | 3.15 |
| 22210 | Sprvsn of Learning Resources | 0.00 | 0.00 | 4.00 | 4.00 | 8.00 |
| 22220 | School Library Services | 51.00 | 0.00 | 0.00 | 26.00 | 77.00 |
| 22240 | Education Television Svcs | 0.00 | 0.00 | 5.00 | 1.00 | 6.00 |
| 22310 | Special Education Supervision | 0.00 | 1.00 | 4.95 | 3.60 | 9.55 |
| 22320 | Career / Tech Ed Supervision | 0.00 | 0.00 | 4.50 | 2.00 | 6.50 |
| 22330 | Adult Education Supervision | 0.00 | 1.00 | 0.00 | 3.00 | 4.00 |
| 22340 | Athletic Supervision | 0.00 | 4.00 | 4.00 | 1.00 | 9.00 |
| 22350 | ESL Supervision | 0.00 | 0.00 | 1.00 | 0.50 | 1.50 |
| 22370 | Gifted & Talented Supervision | 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 |
| 22410 | International Baccalaureate | 4.00 | 0.00 | 0.00 | 0.00 | 4.00 |
| 22910 | Equity & Inclusion | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Support Svcs - Inst. Staff | 64.95 | 14.00 | 40.65 | 52.60 | 172.20 |
| 23120 | Board Secretary/Clerk | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 |
| 23180 | Staff Relations | 0.25 | 0.00 | 0.00 | 0.00 | 0.25 |
| 23181 | Staff Relations ESP Council | 0.00 | 0.00 | 0.00 | 2.00 | 2.00 |
| 23210 | Office of the Superintendent | 0.00 | 2.00 | 1.00 | 0.00 | 3.00 |
| 23220 | Community Relations Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23240 | Special Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23910 | Charter School Administration | 0.00 | 0.00 | 1.00 | 0.00 | 1.00 |
| | Total General Administration | 0.25 | 2.00 | 2.00 | 3.00 | 7.25 |

| FY25 Proposed Changes | | | | | FY25 Proposed Staffing Levels | | | | | PROGRAM |
|-----------------------|-------|--------|--------|--------|-------------------------------|-------|-------|--------|----------|-------------------------------|
| Teacher | Admin | Prof | ESP | Total | Teacher | Admin | Prof | ESP | Total | |
| 1.50 | 0.00 | 0.00 | 6.00 | 7.50 | 545.30 | 0.00 | 0.00 | 68.62 | 613.92 | 00100 |
| 1.00 | 0.00 | 0.00 | (2.00) | (1.00) | 227.10 | 0.00 | 0.00 | 5.88 | 232.98 | 00200 |
| (7.40) | 0.00 | 0.00 | 0.00 | (7.40) | 249.20 | 0.00 | 0.00 | 5.00 | 254.20 | 00300 |
| (2.60) | 0.00 | 0.00 | 0.00 | (2.60) | 1.00 | 0.00 | 0.00 | 0.00 | 1.00 | 009AV |
| (7.50) | 0.00 | 0.00 | 4.00 | (3.50) | 1,022.60 | 0.00 | 0.00 | 79.50 | 1,102.10 | Total All Schools |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 00400 |
| 6.30 | 0.00 | 0.00 | 0.00 | 6.30 | 47.00 | 0.00 | 0.00 | 0.00 | 47.00 | 00700 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 40.00 | 0.00 | 0.00 | 1.00 | 41.00 | 00900 |
| (5.00) | 0.00 | 0.00 | 0.00 | (5.00) | 18.00 | 0.00 | 0.00 | 0.88 | 18.88 | 00901 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14.50 | 0.00 | 0.00 | 1.00 | 15.50 | 009AC |
| (1.50) | 0.00 | 0.00 | 0.00 | (1.50) | 32.00 | 0.00 | 0.00 | 0.00 | 32.00 | 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 |
| 14.50 | 0.00 | 0.00 | (8.00) | 6.50 | 66.00 | 0.00 | 0.00 | 21.00 | 87.00 | 009ES |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 1.00 | 009EX |
| 0.50 | 0.00 | 0.00 | 0.00 | 0.50 | 31.50 | 0.00 | 0.00 | 0.00 | 31.50 | 05110 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7.00 | 0.00 | 0.00 | 0.00 | 7.00 | 08910 |
| (2.21) | 0.00 | 0.00 | (1.45) | (3.66) | 125.00 | 0.00 | 0.00 | 253.50 | 378.50 | 17000 |
| 2.18 | 0.00 | 0.00 | 1.32 | 3.50 | 35.40 | 0.00 | 0.00 | 5.63 | 41.03 | 17710 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 |
| 7.27 | 0.00 | 0.00 | (4.13) | 3.14 | 1,472.50 | 0.00 | 3.00 | 393.31 | 1,868.81 | Total General Education |
| 3.00 | 0.00 | 0.00 | 0.00 | 3.00 | 4.00 | 1.00 | 0.00 | 2.00 | 7.00 | 21110 |
| 4.00 | 0.00 | 0.00 | 0.00 | 4.00 | 28.00 | 0.00 | 0.00 | 0.00 | 28.00 | 21130 |
| 0.00 | 0.00 | 1.00 | (2.00) | (1.00) | 0.00 | 0.00 | 3.00 | 3.00 | 6.00 | 21140 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 2.00 | 3.00 | 21150 |
| (0.50) | 0.00 | 0.00 | 0.00 | (0.50) | 1.00 | 0.00 | 0.00 | 0.00 | 1.00 | 21180 |
| 0.00 | 0.00 | 0.00 | (1.06) | (1.06) | 0.00 | 0.00 | 0.00 | 9.94 | 9.94 | 21190 |
| (3.30) | 0.00 | 0.00 | 0.00 | (3.30) | 110.70 | 1.00 | 3.00 | 1.00 | 115.70 | 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 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22.30 | 0.00 | 0.00 | 0.00 | 22.30 | 21400 |
| (1.00) | 0.00 | 0.00 | 0.00 | (1.00) | 1.00 | 0.00 | 0.00 | 0.00 | 1.00 | 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 | 0.94 | 0.94 | 0.00 | 0.00 | 0.00 | 9.40 | 9.40 | 21910 |
| 2.20 | 0.00 | 1.00 | (2.12) | 1.08 | 199.10 | 2.00 | 7.00 | 27.34 | 235.44 | Total Supt Svcs - Students |
| 0.00 | 0.00 | 0.00 | (1.00) | (1.00) | 0.00 | 5.00 | 1.00 | 1.00 | 7.00 | 22110 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 1.00 | 2.00 | 4.00 | 22130 |
| 0.00 | 0.00 | 0.00 | (1.00) | (1.00) | 0.00 | 1.00 | 6.00 | 1.00 | 8.00 | 22140 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.95 | 0.00 | 1.20 | 0.00 | 3.15 | 22190 |
| 0.00 | 0.00 | (1.00) | 0.00 | (1.00) | 0.00 | 0.00 | 3.00 | 4.00 | 7.00 | 22210 |
| 0.00 | 0.00 | 0.00 | (3.00) | (3.00) | 51.00 | 0.00 | 0.00 | 23.00 | 74.00 | 22220 |
| 0.00 | 0.00 | (1.00) | 0.00 | (1.00) | 0.00 | 0.00 | 4.00 | 1.00 | 5.00 | 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 | 0.00 | 0.00 | 0.00 | 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 |
| (1.00) | 0.00 | 0.00 | 0.00 | (1.00) | 3.00 | 0.00 | 0.00 | 0.00 | 3.00 | 22410 |
| 0.00 | 0.00 | 2.00 | 0.00 | 2.00 | 0.00 | 0.00 | 2.00 | 0.00 | 2.00 | 22910 |
| (1.00) | 0.00 | 0.00 | (5.00) | (6.00) | 63.95 | 14.00 | 40.65 | 47.60 | 166.20 | Total Supt Svcs - Instr Staff |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 23120 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 1.00 | 23910 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.25 | 2.00 | 2.00 | 3.00 | 7.25 | Total Gen Admin |

Authorized Staffing (All Funds) for the Proposed FY 2024-25 Budget

| Program Number | FUND GENERAL FUND | FY24 Mid-year Staffing Levels | | | | |
|---|--------------------------------------|-------------------------------|---------------|---------------|-----------------|-----------------|
| | | Teacher | Admin | Prof | ESP | Total |
| 24110 | Office of the Principal | 0.00 | 96.00 | 1.00 | 189.45 | 286.45 |
| 24130 | Business Mgmt High Schools | 0.00 | 2.00 | 0.00 | 4.00 | 6.00 |
| | <i>Total School Administration</i> | 0.00 | 98.00 | 1.00 | 193.45 | 292.45 |
| 25010 | Support Services - Business | 0.00 | 1.00 | 0.00 | 1.00 | 2.00 |
| 25100 | Financial Services | 0.00 | 1.00 | 7.50 | 10.00 | 18.50 |
| 25200 | Procurement | 0.00 | 1.00 | 5.00 | 1.00 | 7.00 |
| 25300 | Warehouse | 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 |
| 26100 | M & O - Supervision | 0.00 | 2.00 | 2.50 | 4.50 | 9.00 |
| 26210 | M & O - Operations | 0.00 | 0.00 | 0.00 | 185.00 | 185.00 |
| 26230 | M & O - Maintenance | 0.00 | 0.00 | 0.00 | 50.00 | 50.00 |
| 26250 | M & O - Utilities (RCM) | 0.00 | 0.00 | 0.70 | 0.00 | 0.70 |
| 26300 | Grounds Maintenance | 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 |
| 26600 | Security Services | 0.00 | 0.00 | 4.00 | 58.00 | 62.00 |
| 27100 | Transportation Supervision | 0.00 | 1.00 | 1.00 | 7.00 | 9.00 |
| 27200 | Vehicle Operation Services | 0.00 | 0.00 | 0.00 | 76.00 | 76.00 |
| 27400 | Vehicle Services | 0.00 | 0.00 | 0.90 | 6.00 | 6.90 |
| 27500 | Small Engine Maintenance | 0.00 | 0.00 | 0.00 | 2.00 | 2.00 |
| | <i>Total Operations & Maint.</i> | 0.00 | 3.00 | 9.20 | 410.50 | 422.70 |
| 28010 | Support Services - Central | 0.00 | 2.00 | 0.00 | 2.00 | 4.00 |
| 28130 | Grant Administration | 0.00 | 0.00 | 3.00 | 3.00 | 6.00 |
| 28230 | Public Communications Svcs | 0.00 | 1.00 | 2.00 | 2.00 | 5.00 |
| 28300 | Human Resource Services | 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 |
| 28380 | Equal Op Prog & Ombudsman | 0.00 | 0.00 | 1.00 | 1.00 | 2.00 |
| 28400 | Applications and Development | 0.00 | 1.00 | 13.00 | 2.00 | 16.00 |
| 28420 | Applications Development and Support | 0.00 | 0.00 | 13.00 | 2.00 | 15.00 |
| 28440 | Network Operation Services | 0.00 | 1.00 | 7.00 | 0.00 | 8.00 |
| 28450 | Telecommunications | 0.00 | 0.00 | 2.00 | 0.00 | 2.00 |
| | <i>Total Support Svcs - Central</i> | 0.00 | 10.00 | 44.00 | 28.00 | 82.00 |
| 29100 | Volunteer Services | 0.00 | 0.00 | 1.00 | 2.50 | 3.50 |
| | <i>Total Other Support Svcs</i> | 0.00 | 0.00 | 1.00 | 2.50 | 3.50 |
| 33100 | Tesla Infant / Toddler | 0.00 | 0.00 | 0.00 | 7.16 | 7.16 |
| 33500 | Facility Rental | 0.00 | 0.00 | 2.00 | 0.00 | 2.00 |
| 34100 | Adult Basic Education | 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 |
| 748100 | <i>CSEA Employees on Payroll</i> | 1.75 | 0.00 | 0.00 | 0.00 | 1.75 |
| GENERAL FUND TOTAL | | 1,730.86 | 132.00 | 121.35 | 1,141.11 | 3,125.32 |
| Fund 18 | Risk Related Activities Fund | 0.00 | 0.30 | 4.00 | 1.00 | 5.30 |
| 00400 | Colorado Preschool | 31.10 | 0.00 | 0.00 | 41.48 | 72.58 |
| 00401 | Colorado Preschool - Montessori | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 22380 | Preschool Supervision | 9.60 | 0.00 | 1.00 | 4.69 | 15.29 |
| | <i>Total Fund 19</i> | 40.70 | 0.00 | 1.00 | 46.17 | 87.87 |
| GENERAL FUND WITH RISK & PRESCHOOL | | 1,771.56 | 132.30 | 126.35 | 1,188.28 | 3,218.49 |
| SPECIAL REVENUE FUNDS | | | | | | |
| Fund 21 | Food Service Fund | 0.00 | 1.00 | 3.00 | 209.95 | 213.95 |
| Fund 22 | Desig. Purpose Grants Fund | 216.19 | 7.50 | 15.05 | 119.24 | 357.98 |
| SPECIAL REVENUE FUNDS TOTAL | | 216.19 | 8.50 | 18.05 | 329.19 | 571.93 |
| CAPITAL PROJECTS FUNDS | | | | | | |
| Fund 43 | Capital Reserve Fund | 0.00 | 1.00 | 10.30 | 3.50 | 14.80 |
| CAPITAL PROJECTS FUNDS TOTAL | | 0.00 | 1.00 | 10.30 | 3.50 | 14.80 |
| INTERNAL SERVICES FUNDS | | | | | | |
| Fund 64 | Employee Benefits/Insurance | 0.00 | 0.70 | 2.00 | 1.00 | 3.70 |
| Fund 68 | Production Printing Fund | 0.00 | 0.00 | 2.00 | 18.00 | 20.00 |
| INTERNAL SERVICES FUNDS TOTAL | | 0.00 | 0.70 | 4.00 | 19.00 | 23.70 |
| ALL FUNDS TOTAL | | 1,987.75 | 142.50 | 158.70 | 1,539.97 | 3,828.92 |

| FY25 Proposed Changes | | | | | FY25 Proposed Staffing Levels | | | | | PROGRAM |
|-----------------------|--------|--------|---------|----------|-------------------------------|--------|--------|----------|----------|---------------------------|
| Teacher | Admin | Prof | ESP | Total | Teacher | Admin | Prof | ESP | Total | |
| 0.00 | (1.50) | 0.00 | (2.75) | (4.25) | 0.00 | 94.50 | 1.00 | 186.70 | 282.20 | 24110 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 | 0.00 | 4.00 | 6.00 | 24130 |
| 0.00 | (1.50) | 0.00 | (2.75) | (4.25) | 0.00 | 96.50 | 1.00 | 190.70 | 288.20 | Total School Admin |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 1.00 | 2.00 | 25010 |
| 0.00 | 0.00 | 0.00 | (1.00) | (1.00) | 0.00 | 1.00 | 7.50 | 9.00 | 17.50 | 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 | 0.00 | 0.00 | (1.00) | (1.00) | 0.00 | 3.00 | 12.50 | 16.00 | 31.50 | Total Business Services |
| 0.00 | 0.00 | 0.50 | (0.50) | 0.00 | 0.00 | 2.00 | 3.00 | 4.00 | 9.00 | 26100 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 185.00 | 185.00 | 26210 |
| 0.00 | 0.00 | 0.00 | (4.00) | (4.00) | 0.00 | 0.00 | 0.00 | 46.00 | 46.00 | 26230 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 4.00 | 58.00 | 62.00 | 26600 |
| 0.00 | 0.00 | 0.00 | (1.00) | (1.00) | 0.00 | 1.00 | 1.00 | 6.00 | 8.00 | 27100 |
| 0.00 | 0.00 | 0.00 | (8.50) | (8.50) | 0.00 | 0.00 | 0.00 | 67.50 | 67.50 | 27200 |
| 0.00 | 0.00 | 0.00 | (1.00) | (1.00) | 0.00 | 0.00 | 0.90 | 5.00 | 5.90 | 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 | 0.50 | (15.00) | (14.50) | 0.00 | 3.00 | 9.70 | 395.50 | 408.20 | Total Ops & Maint |
| 0.00 | (1.00) | 0.00 | (1.00) | (2.00) | 0.00 | 1.00 | 0.00 | 1.00 | 2.00 | 28010 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3.00 | 3.00 | 6.00 | 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 | 0.00 | 0.00 | 0.00 | 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 | (1.00) | 0.00 | (1.00) | (2.00) | 0.00 | 9.00 | 44.00 | 27.00 | 80.00 | Total Supt Svcs - Central |
| 0.00 | 0.00 | 0.00 | (0.50) | (0.50) | 0.00 | 0.00 | 1.00 | 2.00 | 3.00 | 29100 |
| 0.00 | 0.00 | 0.00 | (0.50) | (0.50) | 0.00 | 0.00 | 1.00 | 2.00 | 3.00 | 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 | (1.00) | 0.00 | (1.00) | 0.00 | 0.00 | 1.00 | 0.00 | 1.00 | 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 | (1.00) | 0.00 | (1.00) | 1.78 | 0.00 | 1.00 | 7.16 | 9.94 | Total Non-Inst Svcs |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.75 | 0.00 | 0.00 | 0.00 | 1.75 | 748100 |
| 8.47 | (2.50) | 0.50 | (31.50) | (25.03) | 1,739.33 | 129.50 | 121.85 | 1,109.61 | 3,100.29 | GENERAL FUND TOTAL |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.30 | 4.00 | 1.00 | 5.30 | Fund 18 |
| 3.90 | 0.00 | 0.00 | 12.20 | 16.10 | 35.00 | 0.00 | 0.00 | 53.68 | 88.68 | 00400 |
| 3.60 | 0.00 | 0.00 | 3.29 | 6.89 | 3.60 | 0.00 | 0.00 | 3.29 | 6.89 | 00401 |
| 1.40 | 0.00 | 0.00 | 0.12 | 1.52 | 11.00 | 0.00 | 1.00 | 4.81 | 16.81 | 22380 |
| 8.90 | 0.00 | 0.00 | 15.61 | 24.51 | 49.60 | 0.00 | 1.00 | 61.78 | 112.38 | Total Fund 19 |
| 17.37 | (2.50) | 0.50 | (15.89) | (0.52) | 1,788.93 | 129.80 | 126.85 | 1,172.39 | 3,217.97 | GEN FD W PRESCHOOL |
| | | | | | | | | | | PECIAL REVENUE FUND |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 3.00 | 209.95 | 213.95 | Fund 21 |
| (63.00) | 0.00 | 11.73 | (51.20) | (102.47) | 153.19 | 7.50 | 26.78 | 68.04 | 255.51 | Fund 22 |
| (63.00) | 0.00 | 13.73 | (51.20) | (100.47) | 153.19 | 8.50 | 31.78 | 277.99 | 471.46 | SPECIAL REV TOTAL |
| | | | | | | | | | | CAP PROJECTS FUNDS |
| 0.00 | 0.00 | (0.50) | (0.50) | (1.00) | 0.00 | 1.00 | 9.80 | 3.00 | 13.80 | Capital Reserve Fund |
| 0.00 | 0.00 | (0.50) | (0.50) | (1.00) | 0.00 | 1.00 | 9.80 | 3.00 | 13.80 | SPECIAL REV TOTAL |
| | | | | | | | | | | INT SERVICES FUND |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.70 | 2.00 | 1.00 | 3.70 | Fund 64 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 | 18.00 | 20.00 | Fund 68 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.70 | 4.00 | 19.00 | 23.70 | INT SVCS FUND TOTAL |
| (45.63) | (2.50) | 13.73 | (67.59) | (101.99) | 1,942.12 | 140.00 | 172.43 | 1,472.38 | 3,726.93 | ALL FUNDS TOTAL |

STAFF CHANGES FOR ALL FUNDS FOR FY 2024-2025 PROPOSED BUDGET

| | Position | Funding Source | Employee Group | FTE |
|---|--|-----------------------|-----------------------|------------|
| General Fund (Fund 10) | | | | |
| <u>Program 00100-00300 Instruction</u> | Adjustment per allocation letters - elementary schools | General Fund | Teachers | 1.50 |
| | Adjustment per allocation letters - elementary schools | General Fund | ESP | 6.00 |
| | Adjustments per allocation letters - middle schools | General Fund | Teachers | 1.00 |
| | Adjustments per allocation letters - middle schools | General Fund | ESP | (2.00) |
| | Adjustments per allocation letters - high schools | General Fund | Teachers | (7.40) |
| <u>Program 009AV AVID</u> | | | | |
| | Adjustment per allocation letters | General Fund | Teachers | (2.60) |
| <u>Program 00700 Gifted & Talented</u> | | | | |
| | Adjustment per allocation letters | General Fund | Teachers | 6.30 |
| <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 | (1.50) |
| <u>Program 009ES ESL/Foreign Language Studies</u> | | | | |
| | Adjustment per allocation letters | General Fund | Teachers | 14.50 |
| | | General Fund | ESP | (8.00) |
| <u>Program 05110 Teacher Learning Coaches</u> | | | | |
| | Adjustment per allocation letters | General Fund | Teachers | 0.50 |
| <u>Program 17000 Special Education Teachers</u> | | | | |
| | Adjustment per special education allocations | General Fund | Teachers | (2.21) |
| | Adjustment per special education allocations | General Fund | ESP | (1.45) |
| <u>Program 17710 Special Education - Speech Pathology</u> | | | | |
| | Adjustment per special education allocations | General Fund | Teachers | 2.18 |
| | Adjustment per special education allocations | General Fund | ESP | 1.32 |
| <u>Program 21110 Attendance Services</u> | | | | |
| | Adjustment per Chief Acevedo | General Fund | Teachers | 3.00 |
| <u>Program 21130 Social Work Services</u> | | | | |
| | Adjustment per special education allocations | General Fund | Teachers | 4.00 |
| <u>Program 21140 Pupil Accounting</u> | | | | |
| | Adjustment per Chief Comfort | General Fund | Prof | 1.00 |
| | | General Fund | ESP | (2.00) |
| <u>Program 21180 Dropout Prevention Services</u> | | | | |
| | Adjustment per allocation letters | General Fund | Teachers | (0.50) |
| <u>Program 21190 Community Liaisons</u> | | | | |
| | Adjustment per allocation letters | General Fund | ESP | (1.06) |
| <u>Program 21500 Audiologist</u> | | | | |
| | Adjustment per Chief Acevedo | General Fund | Teachers | (1.00) |
| <u>Program 21220 Counseling Services</u> | | | | |
| | Adjustment per allocation letters | General Fund | Teachers | (3.30) |
| <u>Program 21910 Before & After School</u> | | | | |
| | Adjustment per allocation letters | General Fund | ESP | 0.94 |
| <u>Program 22110 Student Achievement & Accountability</u> | | | | |
| | Adjustment per Area Supts | General Fund | ESP | (1.00) |
| <u>Program 22140 EDSS</u> | | | | |
| | Adjustment per Chief Khaliqi | General Fund | ESP | (1.00) |
| <u>Program 22210 Supervision of Learning Resources</u> | | | | |
| | Adjustment per Chief Acevedo | General Fund | Prof | (1.00) |
| <u>Program 22220 School Library Services</u> | | | | |
| | Adjustment per Chief McCarron | General Fund | ESP | (3.00) |
| <u>Program 22240 Education Television Services</u> | | | | |
| | Adjustment per Interim Chief Engage | General Fund | Prof | (1.00) |
| <u>Program 22410 International Baccalaureate</u> | | | | |
| | Adjustment per allocation letters | General Fund | Teachers | (1.00) |
| <u>Program 22910 Equity & Inclusion</u> | | | | |
| | Adjustment per Chief Comfort | General Fund | Prof | 2.00 |
| <u>Program 24110 Building Administration</u> | | | | |
| | Adjustment per allocation letters | General Fund | Admin | (1.50) |

STAFF CHANGES FOR ALL FUNDS FOR FY 2024-2025 PROPOSED BUDGET

| | Position | Funding Source | Employee Group | FTE |
|---|--|-----------------------|-----------------------|------------------------|
| | Adjustment per allocation letters | General Fund | ESP | (2.75) |
| <u>Program 25100 Financial Services</u> | | | | |
| | Adjustment per Chief Comfort | General Fund | ESP | (1.00) |
| <u>Program 26100 M&O Supervision</u> | | | | |
| | Adjustment per Chief Odom | General Fund | Prof | 0.50 |
| | | General Fund | ESP | (0.50) |
| <u>Program 26230 M&O Maintenance</u> | | | | |
| | Adjustment per Chief Odom | General Fund | ESP | (4.00) |
| <u>Program 27100 Transportation Supervision</u> | | | | |
| | Adjustment per Chief Odom | General Fund | ESP | (1.00) |
| <u>Program 27200 Vehicle Ops Services</u> | | | | |
| | Adjustment per Chief Odom | General Fund | ESP | (8.50) |
| <u>Program 27400 Vehicle Services</u> | | | | |
| | Adjustment per Chief Odom | General Fund | ESP | (1.00) |
| <u>Program 28010 Support Services - Central</u> | | | | |
| | Adjustment per Chief Comfort | General Fund | Admin | (1.00) |
| | Adjustment per Chief Comfort | General Fund | ESP | (1.00) |
| <u>Program 29100 Volunteer Services</u> | | | | |
| | Adjustment per Interim Chief Engage | General Fund | ESP | (0.50) |
| <u>Program 33500 Facility Rentals</u> | | | | |
| | Adjustment per Chief Odom | General Fund | Prof | (1.00) |
| | Subtotal Net Staffing Changes General Fund | | | <u>(25.03)</u> |
| | Teachers | | | 8.47 |
| | Admin | | | (2.50) |
| | Prof | | | 0.50 |
| | ESP | | | (31.50) |
| Colorado Preschool Fund (Fund 19) | | | | |
| | FTE adjustments provided by PreSchool Office | Colo Presch | Teachers | 8.90 |
| | FTE adjustments provided by PreSchool Office | Colo Presch | ESP | <u>15.61</u> |
| | Subtotal Staffing Changes Colorado Preschool Fund | | | 24.51 |
| Food Services Fund (Fund 21) | | | | |
| | FTE adjustments provided by FNS Office | Food Svcs | ESP | <u>0.00</u> |
| | Subtotal Net Staffing Changes Food Services Fund | | | 0.00 |
| Designated Purpose Grants Fund (Fund 22) | | | | |
| | FTE adjustments provided by Grants Office | DPGF | Teachers | (63.00) |
| | FTE adjustments provided by Grants Office | DPGF | Admin | 0.00 |
| | FTE adjustments provided by Grants Office | DPGF | Prof | 13.73 |
| | FTE adjustments provided by Grants Office | DPGF | ESP | <u>(51.20)</u> |
| | Subtotal Net Staffing Changes Designated Purpose Grants Fund | | | (100.47) |
| Capital Reserve Fund (Fund 43) | | | | |
| | Adjustment per Chief Comfort | Cap Reserve | ESP | (0.50) |
| | Adjustment per Chief Comfort | Cap Reserve | Prof | <u>(0.50)</u> |
| | Subtotal Net Staffing Changes Capital Reserve Fund | | | (1.00) |
| | Total Staffing Change | | | <u><u>(101.99)</u></u> |

**Instructional Teacher Staffing
FY 24/25**

| Elementary School | Employee FTE |
|---------------------------------|-----------------|
| Adams | 22.80 |
| Audubon | 21.73 |
| Bristol | 19.45 |
| BV Montessori | 22.30 |
| Carver | 17.80 |
| Chipeta | 29.20 |
| Columbia | 21.76 |
| Edison | 19.40 |
| Freedom | 26.54 |
| Fremont | 25.80 |
| Grant | 23.40 |
| Henry | 22.80 |
| Howbert | 17.65 |
| Jackson | 24.30 |
| Keller | 24.40 |
| King | 21.40 |
| Madison | 22.30 |
| Martinez | 28.50 |
| McAuliffe | 31.40 |
| Midland | 14.30 |
| Monroe | 26.80 |
| Penrose | 22.80 |
| Queen Palmer | 16.14 |
| Rogers | 25.30 |
| Rudy | 26.03 |
| Scott | 30.93 |
| Steele | 18.83 |
| Stratton | 23.03 |
| Taylor | 15.43 |
| Trailblazer | 16.35 |
| Twain | 22.40 |
| West Elem | 15.30 |
| Wilson | 27.30 |
| Total Elementary Schools | 743.87 |
| Middle School | |
| Galileo | 22.10 |
| Holmes | 36.60 |
| Jenkins | 44.00 |
| Mann | 25.10 |
| North | 41.50 |
| Russell | 36.00 |
| Sabin | 43.00 |
| Swigert | 33.70 |
| West | 13.00 |
| Total Middle Schools | 295.00 |
| High School | |
| Coronado | 72.50 |
| Doherty | 100.10 |
| Mitchell | 62.70 |
| Palmer | 83.10 |
| June adjustment | |
| Subtotal High Schools | 318.40 |
| Grand Total | 1,357.27 |
| Grand Total | 1,357.27 |
| Alternative Schools | |
| RJWAC | 4.00 |
| Achieve On-line | 16.50 |
| SPARK | 19.05 |
| Bijou | 11.50 |
| Career Pathways | 6.00 |
| Digital | 6.50 |
| Odyssey ECCO | 17.00 |
| Tesla | 23.00 |
| Alternative Sch Total | 103.55 |

Instructional Teacher Staffing Allocations (Excluding Sped)
FY24/25 Allocation Letters / Budgeted Staffing

| Sch ID | School Name | Proj Total K-12 | Proj Ct Kdgrtn | Proj Ct 1-12 | | Classroom Tchrs | Other Specials | Pre-K | Art | PE | Music | VAPA | June Mods | Total |
|--------|---------------|-----------------|----------------|--------------|------|-----------------|----------------|-------|-------|-------|-------|---------------------------|-----------|--------|
| | | | | | | | | | 02000 | 08300 | 12000 | Band / Orch/Theatre/Dance | | |
| 101 | Adams | 312.00 | 51.00 | 261.00 | | 13.00 | 4.40 | 2.00 | 1.00 | 1.00 | 1.00 | 0.40 | | 22.80 |
| 102 | Audubon | 229.00 | 36.00 | 193.00 | | 11.00 | 4.33 | 3.00 | 1.00 | 1.00 | 1.00 | 0.40 | | 21.73 |
| 104 | Bristol | 271.00 | 48.00 | 223.00 | | 12.00 | 3.75 | 0.00 | 0.50 | 1.00 | 1.80 | 0.40 | | 19.45 |
| 105 | BV Montessori | 184.50 | 36.50 | 148.00 | | 9.70 | 6.00 | 3.60 | 1.00 | 1.00 | 0.60 | 0.40 | | 22.30 |
| 106 | Carver | 206.00 | 35.00 | 171.00 | | 10.00 | 4.90 | 0.00 | 1.00 | 1.00 | 0.50 | 0.40 | | 17.80 |
| 109 | Chipeta | 417.00 | 80.00 | 337.00 | | 19.00 | 4.80 | 2.00 | 1.00 | 1.00 | 1.00 | 0.40 | | 29.20 |
| 107 | Columbia | 265.50 | 52.50 | 213.00 | | 12.00 | 4.76 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | 21.76 |
| 108 | Edison | 216.50 | 44.00 | 172.50 | | 10.00 | 5.50 | 1.00 | 1.00 | 1.00 | 0.50 | 0.40 | | 19.40 |
| 143 | Freedom | 334.00 | 60.00 | 274.00 | | 14.00 | 7.14 | 2.00 | 1.00 | 1.00 | 1.00 | 0.40 | | 26.54 |
| 110 | Fremont | 348.00 | 55.00 | 293.00 | | 15.00 | 5.40 | 2.00 | 1.00 | 1.00 | 1.00 | 0.40 | | 25.80 |
| 111 | Grant | 337.00 | 47.00 | 290.00 | | 15.00 | 5.00 | 0.00 | 1.00 | 1.00 | 1.00 | 0.40 | | 23.40 |
| 112 | Henry | 288.00 | 42.00 | 246.00 | | 13.00 | 4.40 | 2.00 | 1.00 | 1.00 | 1.00 | 0.40 | | 22.80 |
| 113 | Howbert | 230.50 | 40.00 | 190.50 | | 10.00 | 3.75 | 1.00 | 0.50 | 1.00 | 1.00 | 0.40 | | 17.65 |
| 116 | Jackson | 305.00 | 59.00 | 246.00 | | 14.00 | 4.90 | 2.00 | 0.50 | 1.00 | 1.00 | 0.90 | | 24.30 |
| 118 | Keller | 328.00 | 39.00 | 289.00 | | 14.00 | 5.00 | 2.00 | 1.00 | 1.00 | 1.00 | 0.40 | | 24.40 |
| 119 | King | 274.00 | 48.00 | 226.00 | | 12.00 | 4.00 | 2.00 | 1.00 | 1.00 | 1.00 | 0.40 | | 21.40 |
| 123 | Madison | 260.00 | 40.00 | 220.00 | | 13.00 | 3.90 | 2.00 | 1.00 | 1.00 | 1.00 | 0.40 | | 22.30 |
| 122 | Martinez | 398.50 | 69.50 | 329.00 | | 18.00 | 4.10 | 2.00 | 1.00 | 1.00 | 1.00 | 1.40 | | 28.50 |
| 142 | McAuliffe | 428.50 | 60.00 | 368.50 | | 20.00 | 6.00 | 2.00 | 1.00 | 1.00 | 1.00 | 0.40 | | 31.40 |
| 124 | Midland | 119.50 | 19.00 | 100.50 | | 6.00 | 4.90 | 1.00 | 0.50 | 1.00 | 0.50 | 0.40 | | 14.30 |
| 125 | Monroe | 313.50 | 58.50 | 255.00 | | 15.00 | 6.40 | 2.00 | 1.00 | 1.00 | 1.00 | 0.40 | | 26.80 |
| 127 | Penrose | 286.50 | 52.00 | 234.50 | | 12.00 | 5.40 | 2.00 | 1.00 | 1.00 | 1.00 | 0.40 | | 22.80 |
| 126 | Q Palmer | 186.00 | 38.00 | 148.00 | | 9.00 | 3.24 | 1.00 | 1.00 | 1.00 | 0.50 | 0.40 | | 16.14 |
| 129 | Rogers | 255.50 | 52.50 | 203.00 | | 16.00 | 4.90 | 1.00 | 1.00 | 1.00 | 1.00 | 0.40 | | 25.30 |
| 131 | Rudy | 365.50 | 63.00 | 302.50 | | 17.00 | 4.13 | 1.00 | 1.00 | 1.00 | 1.00 | 0.90 | | 26.03 |
| 140 | Scott | 482.50 | 86.00 | 396.50 | | 20.00 | 5.53 | 2.00 | 1.00 | 1.00 | 1.00 | 0.40 | | 30.93 |
| 132 | Steele | 268.00 | 48.00 | 220.00 | | 12.00 | 3.93 | 0.00 | 0.60 | 1.00 | 0.90 | 0.40 | | 18.83 |
| 133 | Stratton | 268.50 | 35.00 | 233.50 | | 11.00 | 7.63 | 1.00 | 1.00 | 1.00 | 1.00 | 0.40 | | 23.03 |
| 134 | Taylor | 166.00 | 32.50 | 133.50 | | 8.00 | 3.33 | 1.00 | 0.50 | 1.00 | 0.50 | 1.10 | | 15.43 |
| 139 | Trailblazer | 200.00 | 42.00 | 158.00 | | 9.00 | 3.45 | 1.00 | 1.00 | 0.80 | 0.70 | 0.40 | | 16.35 |
| 135 | Twain | 288.00 | 46.00 | 242.00 | | 13.00 | 5.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.40 | | 22.40 |
| 148 | West K-5 | 138.00 | 18.00 | 120.00 | | 7.00 | 3.90 | 1.00 | 1.00 | 1.00 | 1.00 | 0.40 | | 15.30 |
| 138 | Wilson | 306.50 | 40.00 | 266.50 | | 14.00 | 7.90 | 2.00 | 1.00 | 1.00 | 1.00 | 0.40 | | 27.30 |
| | Subtotal | 9,277.00 | 1,573.00 | 7,704.00 | 0.00 | 423.70 | 161.67 | 48.60 | 30.10 | 32.80 | 30.50 | 16.50 | 0.00 | 743.87 |

Instructional Teacher Staffing Allocations (Excluding Sped)
FY24/25 Allocation Letters / Budgeted Staffing

| Sch ID | School Name | Proj Total K-12 | Proj Ct Kdg | Proj Ct 1-12 | | Classroom Tchrs | Other Specials | | June Mods | Total |
|--------|-------------|-----------------|-------------|--------------|------|-----------------|----------------|------|-----------|--------|
| 250 | Galileo | 300.00 | | 300.00 | | 16.10 | 6.00 | | | 22.10 |
| 242 | Holmes | 492.00 | | 492.00 | | 25.00 | 11.60 | | | 36.60 |
| 249 | Jenkins | 794.00 | | 794.00 | | 38.00 | 6.00 | | | 44.00 |
| 244 | Mann | 329.50 | | 329.50 | | 19.00 | 6.10 | | | 25.10 |
| 245 | North | 591.00 | | 591.00 | | 32.00 | 9.50 | | | 41.50 |
| 246 | Russell | 529.00 | | 529.00 | | 25.60 | 10.40 | | | 36.00 |
| 247 | Sabin | 558.00 | | 558.00 | | 29.00 | 14.00 | | | 43.00 |
| 251 | Swigert | 443.00 | | 443.00 | | 24.80 | 8.90 | | | 33.70 |
| 248 | West | 179.00 | | 179.00 | | 9.60 | 3.40 | | | 13.00 |
| | Subtotal | 4,215.50 | 0.00 | 4,215.50 | 0.00 | 219.10 | 75.90 | 0.00 | 0.00 | 295.00 |

| Band / | | | | | | | | | | | | | | | | | | |
|---------------------|-------------|-----------------|----------|------|--------------|------|------|-----------------|----------------|-------|-------|-------|-------|-------|-------|-------|-----------|----------|
| Art | | | | | | | | | PE | | Music | | Orch | | JROTC | | AVID | |
| Sch ID | School Name | Proj Total K-12 | | | Proj Ct 1-12 | | | Classroom Tchrs | Other Specials | Deans | 02000 | 08300 | 12000 | 12000 | 08910 | 009AV | June Mods | Total |
| 350 | Coronado | 1,251.00 | | | 1,251.00 | | | 52.00 | 19.50 | 1.00 | | | | | | | | 72.50 |
| 351 | Doherty | 1,760.50 | | | 1,760.50 | | | 72.50 | 22.60 | 2.00 | | | | | 3.00 | | | 100.10 |
| 352 | Mitchell | 724.50 | | | 724.50 | | | 33.50 | 24.20 | 1.00 | | | | | 4.00 | | | 62.70 |
| 353 | Palmer | 1,260.00 | | | 1,260.00 | | | 55.00 | 26.10 | 1.00 | | | | | | 1.00 | | 83.10 |
| | | | | | | | | | | | | | | | | | | |
| | Subtotal | 4,996.00 | | 0.00 | 4,996.00 | | 0.00 | 213.00 | 92.40 | 5.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7.00 | 1.00 | 0.00 | 318.40 |
| Subtotal ES, MS, HS | | 18,488.50 | 1,573.00 | | 16,915.50 | 0.00 | | 855.80 | 329.97 | 53.60 | 30.10 | 32.80 | 30.50 | 16.50 | 7.00 | 1.00 | 0.00 | 1,357.27 |

| Sch ID | School Name | Proj Total K-12 | Proj Ct Kdgrtn | Proj Ct 1-12 | 009AC | Classroom Tchrs | Other Specials | Add'l 009AL | 009DS | 009EC | Dean 009EC | 00901 | AVID 009AV | Other 00900-15000 | June Mods | Total |
|--------|-----------------|-----------------|----------------|--------------|-------|-----------------|----------------|-------------|-------|-------|------------|-------|------------|-------------------|-----------|--------|
| 400 | RJ Wasson A C | | | | | 0.50 | 3.50 | | | | | | | | | 4.00 |
| 462 | Achievek12 | 311.00 | | 311.00 | 14.50 | | 2.00 | | | | | | | | | 16.50 |
| 464 | Spark | 200.00 | | 200.00 | | | 4.05 | | | | | 15.00 | | | | 19.05 |
| 470 | Bijou | 150.00 | | 150.00 | | 7.50 | 4.00 | | | | | | | | | 11.50 |
| 440 | Career Pathways | | | | | 6.00 | | | | | | | | | | 6.00 |
| 461 | Digital | 149.00 | | 149.00 | | | 1.00 | | 5.50 | | | | | | | 6.50 |
| 454 | Odyssey ECCO | 311.00 | | 311.00 | | | 3.00 | | | 12.00 | 1.00 | | 1.00 | | | 17.00 |
| 475 | Tesla | 265.00 | | 265.00 | | 17.50 | 5.50 | | | | | | | | | 23.00 |
| | Subtotal | 1,386.00 | | 1,386.00 | 14.50 | 31.50 | 23.05 | 0.00 | 5.50 | 12.00 | 1.00 | 15.00 | 1.00 | 0.00 | 0.00 | 103.55 |

Totals 19,874.50

1,460.82

OTHER INFORMATION

Colorado Springs School District 11

General Fund

FY24-25 Proposed Budget Requests

| No. | Chief | Division | Program | Location | \$ Amount | NR | FTE | Description | Owner |
|-------------|---------------------|------------------------------------|---------|---|-----------------|----|-----|---|---------------|
| COMFORT-02 | CRO Brandon Comfort | Business Services | 25100 | Financial Services | \$ 145,000.00 | N | | Continue contract with Allovue for budget & finance tools. | L. Hronik |
| COMFORT-03 | CRO Brandon Comfort | Business Services | 23120 | Financial Services | \$ 70,000.00 | R | | Compensation for board member compensation. | L. Hronik |
| COMFORT-04 | CRO Brandon Comfort | Business Services | 23150 | Financial Services | \$ 300,000.00 | N | | Funding for increasing leagal fees | L. Hronik |
| GAAL-01 | Superintendent | Superintendent | 24110 | Digital High School | \$ 10,933.00 | N | | Conversion of School Staff Assistand from 200 day to a 260 day contract. | J. Bailey |
| GAAL-02 | Superintendent | Superintendent | 00300 | Mitchell High School | \$ 210,000.00 | N | | Implement a pay for performance structure for teachers and counselors. | S. Kalbach |
| ODOM-01 | COO Odom | Operations | 26600 | Security | \$ 150,000.00 | N | | Funds for increased district salaries and SRO officer contract. Upgrades are needed to equipment, systems, technology and PPE. | D. Allison |
| ODOM-03 | COO Odom | Operations | 26250 | Facilities | \$ 500,000.00 | R | | Update Utility budget due to changes from Colorado Springs Utilites | M. Willis |
| ODOM-05 | COO Odom | Operations | 26230 | Facilities | \$ 12,000.00 | N | | To provide sufficient funding for the increased pricing changes of the district work order system. | M. Willis |
| ODOM-06 | COO Odom | Operations | 26500 | Transportation | \$ 210,000.00 | N | | This need is in anticipation of an increase to fuel prices. | C. McCampbell |
| ODOM-07 | COO Odom | Operations | 27200 | Transportation | \$ 1,200,000.00 | N | | Funds will allow for the continued use of alternative transportation. | C. McCampbell |
| MCCARRON-01 | CIO John McCarron | Technology Services | 28400 | Digital Solutions | \$ 52,233.00 | R | | Funding for annual 2.5% contract increase for PowerSchool Management System licensing. | J. McCarron |
| MCCARRON-02 | CIO John McCarron | Technology Services | 28400 | Digital Solutions | \$ 90,673.00 | N | | Funding for annual 8% contract increase for PeopleSoft ERP (Oracle). | J. McCarron |
| ACEVADO-01 | COA Tamara Acevedo | Achievement, Learning & Leadership | 00900 | Curriculum & Instruction | \$ 300,000.00 | N | | Savas Algebra 2 Curriculum for High Schools. DreamboxTier 2 support & supplemental application with K-8. Math materials for Palmer High School. | T. Acevedo |
| ACEVADO-02 | COA Tamara Acevedo | Achievement, Learning & Leadership | 22130 | Professional Learning | \$ 50,000.00 | N | | Funds for increases costs to rental/catering/technology & material fees for Professional Learning events. | L. Sanders |
| ACEVADO-03 | COA Tamara Acevedo | Achievement, Learning & Leadership | 22130 | Culturally & Linguistically Diverse Education | \$ 300,000.00 | N | | Professional delvelopment trainings to increase the number of D11 teachers with CLDE Endorsements. | N. Girardin |

| | | | | |
|-------------------|-----------|------------------|------------|------------|
| Total R/N: | | Submitted | FTE | 0.0 |
| R- Recurring | | 622,233 | | |
| N- Non-Recurring | | 2,978,606 | | |
| | Total R/N | 3,600,839 | | |
| | Required | 2,579,906 | | |
| | Remaining | 1,020,933 | | |

| R/N TOTALS BY DIVISION: ALL FUNDS | | | division grand total |
|-----------------------------------|---|----------------|----------------------|
| ALL | R | \$0.00 | |
| | N | \$650,000.00 | \$650,000.00 |
| BUS | R | \$70,000.00 | |
| | N | \$445,000.00 | \$515,000.00 |
| OP | R | \$500,000.00 | |
| | N | \$1,572,000.00 | \$2,072,000.00 |
| SUPT | R | \$0.00 | |
| | N | \$220,933.00 | \$220,933.00 |
| TECH | R | \$52,233.00 | |
| | N | \$90,673.00 | \$142,906.00 |

Grand Total \$3,600,839.00

| FUND TOTALS | |
|------------------------|-----------------|
| General Fund Total | \$ 3,600,839.00 |
| Cap Reserve Fund Total | \$ - |
| Preschool Fund Total | \$ - |
| Grand Total | \$ 3,600,839.00 |



Facility Rental Rates

| | |
|---|--|
| Elementary Schools | |
| Cafeteria | \$47.00/hr |
| Classrooms | \$25.00/hr |
| Fields | \$20.00/hr |
| Gymnasiums/Band rooms | \$25.00/hr |
| Parking Lot | \$25.00/hr |
| Table Space *See advertising note | \$20.00/hr |
| Overhead Costs | \$20.00/Day |
| Application Fee | \$25.00 |
| Middle Schools | |
| Auditoriums | \$85.00/hr |
| Auditorium Equipment Fee | \$40.00/day, includes lights/sound boards/podium/microphones |
| Classrooms | \$25.00/hr |
| Fields | \$35.00/hr |
| Gymnasiums/ Band room/ Choir Room | \$35.00/hr |
| Cafeteria | \$48.00/hr |
| Parking Lot | \$35.00/hr |
| Table Space *See advertising note | \$20.00/hr |
| Overhead Costs | \$40.00/Day |
| Application Fee | \$25.00 |
| High Schools | |
| Auditorium/ Wasson Campus & Palmer HS (Includes 2 dressing rooms) | \$260.00/hr |
| Auditorium/ Coronado HS, Mitchell HS and Doherty HS (Includes 2 dressing rooms) | \$200.00/hr |
| Setup/rehearsal/Strike Time | \$60.00/hr |
| Auditorium Equipment Fee | \$40.00/day, includes lights/sound boards/podium/microphones |
| Gymnasium (Main) | \$48.00/hr |
| Gymnasium (Auxiliary) | \$35.00/hr |
| Band Room, Choir Room | \$30.00/hr |
| Cafeteria/Stage/Commons | \$47.00/hr |
| Classroom | \$25.00/hr |

| | |
|--|--|
| Table Space *See advertising note | \$20.00/hr |
| Field | \$35.00/hr |
| Parking Lots | \$35.00/hr |
| Tennis Courts | \$25.00/hr/Per court |
| Swimming Pools (Doesn't include lifeguard) | \$55.00/hr |
| Overhead Costs | \$50.00/Day |
| Application Fee (Non - Refundable) | 45.00 |
| | |
| | |
| Tesla Professional Development | |
| Tesla Auditorium | \$80.00/hr |
| Auditorium Equipment Fee | \$40.00/day, includes lights/sound boards/podium/microphones |
| Overhead Costs | \$40.00/Day |
| | |
| Garry Berry Stadium | |
| | |
| Stadium Rental (Games, including lights) | \$120.00/hr |
| Stadium Rental (Practice Times only) | \$90.00/hr |
| Stadium Manager (must be a D11 employee) | \$40.00/hr |
| Track Use | \$60.00/hr |
| Scorekeeper (must be a D11 employee) | \$40.00/hr |
| Pressbox Announcer | \$40.00/hr |
| Lower turf field | \$70.00/hr |
| Stadium Restrooms (Use of Portable) | \$40.00/day |

*Please Note: Non-profit rates are available for **High School auditoriums** with a valid and current 501 (C) (3) determination letter from the Internal Revenue Service. This rate will only apply to the performance time, not the setup, rehearsal, or strike time.

| | |
|--------------------------------------|------------|
| Auditoriums/Cafeteria Seating | |
| Coronado HS Auditorium | seats 760 |
| Doherty HS Auditorium | seats 493 |
| Mitchell HS Auditorium | seats 835 |
| Palmer HS Auditorium | seats 1447 |
| Wasson Campus Auditorium | seats 1166 |
| Galileo MS Auditorium | seats 350 |
| Jenkins MS Cafetorium | seats 300 |
| Mann MS Auditorium | seats 300 |
| Swigert MS Auditorium | seats 439 |
| Queen Palmer ES Auditorium | seats 375 |
| West auditorium | seats 240 |
| Nikola Tesla auditorium | seats 240 |

Operational Costs

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.

| Event Staff | |
|-----------------------|------------|
| 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. 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.