

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

June 8, 2022



# Adopted Budget

Fiscal Year 2022-2023

From July 1, 2022 through June 30, 2023



(719) 520-2000  
[www.d11.org](http://www.d11.org)

Colorado Springs School District 11 ("D11") seeks to comply with applicable laws prohibiting discrimination in relation to disability, race, creed, color, sex, sexual orientation (as defined by state law), national origin, religion, ancestry, age, and protected activity in its programs and activities. D11 also provides equal access to the Boy Scouts and other designated youth groups.

Any harassment/ discrimination of students and/or staff, based on the aforementioned protected areas, is prohibited and must be brought to the immediate attention of the school principal, the D11 administrator/supervisor, or the D11 nondiscrimination compliance/grievance coordinator. The following person has been designated to handle inquiries regarding D11's non-discrimination policies: The District 11 NONDISCRIMINATION COMPLIANCE COORDINATOR, Alvin N. Brown, Jr., JD, designated to coordinate compliance with: 1) Equal Pay Act of 1963, 2) Civil Rights Act of 1964, as Amended, 3) Age Discrimination in Employment Act of 1967, 4) Title IX – Education Amendments Act of 1972, 5) Section 504 of Rehabilitation Act of 1973, 6) Pregnancy Discrimination Act of 1978, 7) Americans with Disabilities Act of 1990, and 8) Colorado Anti-Discrimination Act. 9) School District 11 Board of Education Policy AC. Nondiscrimination/Equal Opportunity, 711 East San Rafael Street, Colorado Springs, CO 80903, e-mail: [alvin.brown2@d11.org](mailto:alvin.brown2@d11.org), Phone: (719) 520-2271, Fax: (719) 520-2442. Se habla Español.

# Colorado Springs School District 11 FY2022-2023 Adopted Budget

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**RESOLUTION 2022-49**  
**APPROPRIATION LEVELS BUDGETED**  
**FOR THE**  
**FISCAL YEAR BEGINNING JULY 1, 2022**  
**AND**  
**ENDING JUNE 30, 2023**

*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 8, 2022 for the current fiscal year beginning July 1, 2022 and ending June 30, 2023.

<b>Fund</b>	<b>Proposed Budget FY2022-2023 Fund Balance and Anticipated Revenues May 25, 2022</b>	<b>June Modification Amounts</b>	<b>Total Appropriation by Fund</b>	<b>Budgeted FY2022-2023 Payments Included in Other Funds</b>	<b>Modified Budget FY2022-2023 Less Payments Included in Other Funds</b>
<b>General Fund</b>	\$ 389,215,109	\$ -	\$ 389,215,109	\$ -	\$ 389,215,109
Risk Management	7,618,297	-	7,618,297	-	7,618,297
Preschool	5,708,470	-	5,708,470	-	5,708,470
<b>Special Revenue Funds:</b>					
Governmental Designated					
Purpose Grants	120,082,341	-	120,082,341	-	120,082,341
Food Services	16,405,307	-	16,405,307	-	16,405,307
Student Activity	6,242,619	-	6,242,619	-	6,242,619
Other Special Revenue	186,919	-	186,919	-	186,919
Mill Levy Override	330,000	-	330,000	-	330,000
<b>Debt Service Fund:</b>					
Bond Redemption	64,872,500	-	64,872,500	-	64,872,500
<b>Capital Projects Fund:</b>					
Capital Reserve	48,794,488	-	48,794,488	-	48,794,488
<b>Internal Service Funds:</b>					
Risk-Related Funds	40,134,427	-	40,134,427	21,338,803	18,795,624
Production Printing	1,795,895	-	1,795,895	1,500,000	295,895
<b>Trust Funds:</b>					
Private Purpose Trusts	396,197	-	396,197	-	396,197
<b>TOTAL BUDGET</b>	<b>\$ 701,782,569</b>	<b>\$ -</b>	<b>\$ 701,782,569</b>	<b>\$ 22,838,803</b>	<b>\$ 678,943,766</b>



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

June 8, 2022



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



Dr. Parth Melpakam, President  
Term: 2019-2023



Jason Jorgenson, Vice President  
Term: 2019-2023



Dr. Sandra Bankes, Secretary  
Term: 2021-2025



Lauren Nelson, Treasurer  
Term 2021-2025



Darleen Daniels, Director  
Term: 2019-2023



Rev. Al Loma, Director  
Term: 2021-2023



Julie Ott, Director  
Term: 2021-2025





Glenn E. Gustafson, CPA  
Deputy Superintendent, Chief Financial Officer  
1115 N. El Paso Street, Colorado Springs, CO 80903  
Phone: (719) 520-2010  
FAX: (719) 633-9347  
E-mail: glenn.gustafson@d11.org

May 25, 2022

Dr. Nicholas Gledich, Superintendent  
Colorado Springs School District 11  
1115 North El Paso Street  
Colorado Springs, CO 80903

**Subject: Transmittal of the Proposed Budget for Fiscal Year 2022-2023**

We are pleased to submit to you the proposed budget for fiscal year 2022-2023 (July 1, 2022 – June 30, 2023). 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.

**Budget Process**

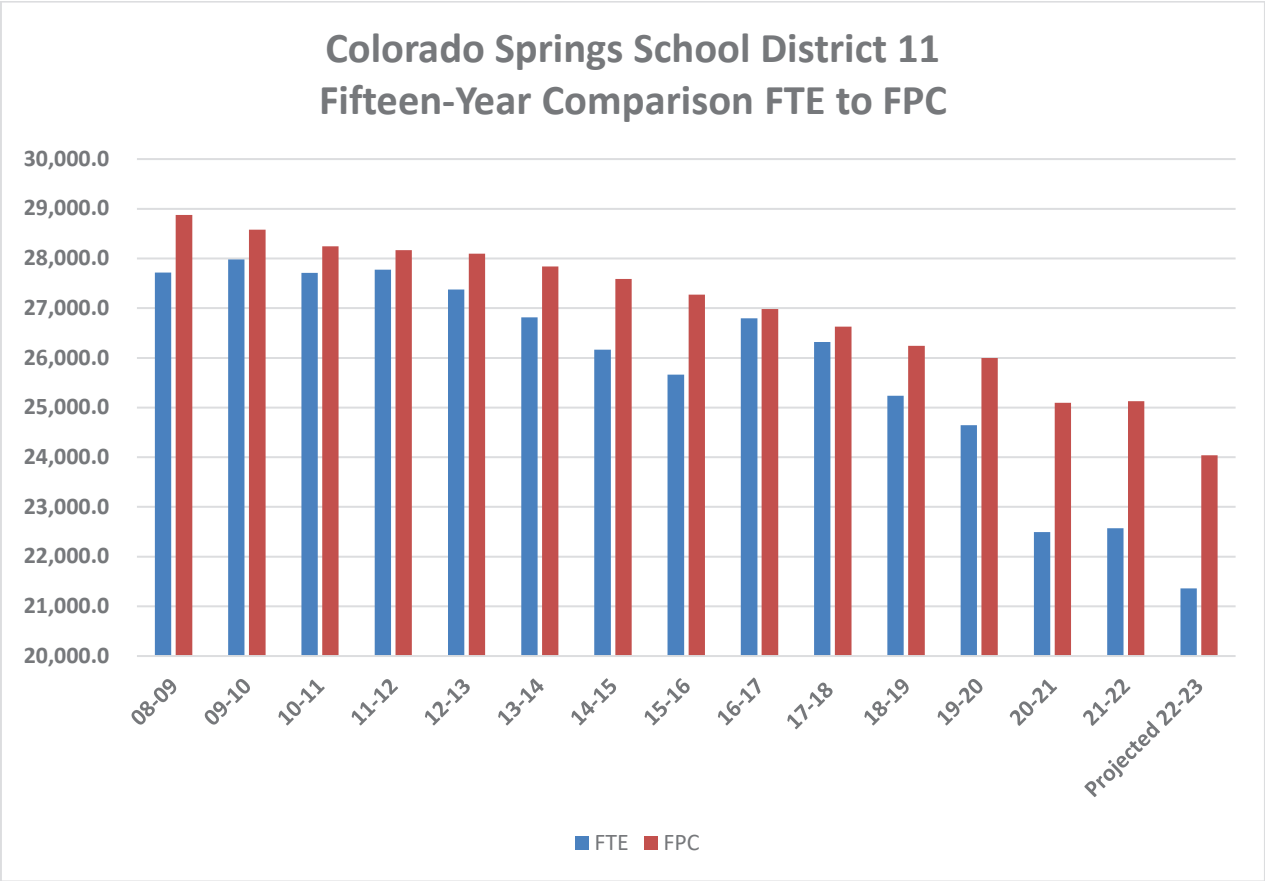
The budget development process for the FY22/23 budget year was developed during the very aftermath of the Covid-19/Coronavirus pandemic. There are many different ramifications related to developing the budget following a pandemic, including an abbreviated timeline, challenges with community engagement and most importantly, delays in legislative approval of K12 funding. The challenges of staff and community engagement in a remote environment make preparing a budget difficult and awkward. Since the legislature is finalizing the State budget and the School Finance Act later than usual, the District prepared its budget based on a draft funding schedule provided by the Colorado Department of Education. However, the District ultimately had a great experience that allowed stakeholders to provide important input they helped the District prioritize its resources.

The District makes a special effort to seek input from not only its staff but the entire District 11 community. The District also continues to educate staff and the community about school funding practices and how the District is impacted by each component of the school finance formula. The District also maintains engagement with the community to inform them of the myriad of district financial challenges as well as to gain input from the community in support of District 11. 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.

**Student Enrollment Trends**

As detailed in the following graph District enrollment is in a declining trend. The District continues to use five-year declining enrollment averaging that allows for a larger funded pupil count (FPC) than if actual count was used. The five years included in the 2022-23 fiscal year's averaging are FY18/19 through FY22/23. The difference between the FY17/18 pupil count (the year dropping off of the five-year moving average) and the FY22/23 projection (the year being added) is 2,191 pupils. Due to a legislative change effective for FY19/20 forward, the projection includes full day kindergarten (FDK) students as full time rather than half time as they have been counted in the past. The declining enrollment trend will continue to drain district resources in the

future as our incremental resources shrink and our fixed costs remain the same or increase.



FTE = full time equivalent, FPC = funded pupil count  
\*19-20, 20-21, 21-22 and 22-23 projected include FDK at 1.0 rather than 0.5, years prior to 19-20 have not been restated

**School Finance and Legislative Activity**

Colorado school finance formulas consist of three main components: the legislatively controlled base funding amount per pupil, the number of pupils in a school district, and the number of students eligible for free lunch. When Amendment 23 was passed by the Colorado voters in November 2000, school districts were promised an inflationary increase of the per-pupil base funding. The inflationary increase is based on the Denver-Boulder consumer price increase (CPI) of the prior calendar year. The CPI for the upcoming school year will be 3.5 percent. That is an increase over last year’s percentage of 1.5 percentage points from 2.0% to 3.5%. While the inflation rate plays a critical role in determining K12 funding in Colorado, the District continues to see escalating costs significantly higher than the official inflation rate, especially in the areas of construction, healthcare and curriculum materials.

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

The impact of the budget stabilization factor on general fund School Finance Act revenues is still significant despite the reduction. If the District was experiencing the full impact of the funding of inflation and growth described in the School Finance Act of 1994, total program FY23 funding would be \$236 million. The impact



of the negative factor is to drop that amount by \$10 million to \$226 million.

### **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 \$73.3 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 \$277.7 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 \$389.2 million.

Approximately 90 percent of the total general fund revenues (not including mill levy overrides) are derived from the Colorado School Finance Act. Generally, this revenue is based on each district's certified pupil count and number of at-risk students, however, a special averaging formula is provided for districts with declining enrollments. The certified pupil count is based on full-time equivalency (FTE) and is the actual number of eligible students counted on October 1 of each year. Currently, the District's 2022-2023 FTE count is estimated to be 21,364.0, which creates a formula average funded pupil count (FPC) of 24,041.9.

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

<b><u>Revenue Source</u></b>	<b><u>Mid-Year FY21/22</u></b>	<b><u>Proposed FY22/23</u></b>	<b><u>Change Amount</u></b>
Property Taxes	\$72,738,487	\$71,789,008	(949,479)
Specific Ownership Taxes	7,129,423	7,343,328	213,905
State Equalization	<u>140,764,985</u>	<u>146,816,749</u>	<u>6,051,764</u>
Total School Finance Revenue	\$220,632,895	\$225,949,085	\$5,316,190
Required Allocations to Charter Schools and Preschool Fund	<u>\$(19,814,547)</u>	<u>\$(21,869,749)</u>	<u>\$(2,055,202)</u>
General Fund School Finance	\$200,818,348	\$204,079,336	\$3,260,988
Other State and Local	\$26,667,344	\$28,041,392	\$1,374,365
Federal	425,184	425,184	-
Net Transfers In and (Out)	<u>43,243,808</u>	<u>45,154,173</u>	<u>1,910,365</u>
Total	<u>\$271,154,684</u>	<u>\$277,700,085</u>	<u>\$6,545,401</u>

School Finance Act (total program) revenue includes an incremental increase in school funding of approximately \$5.3 million dollars. This is mostly attributed to a significant buy-down of the Budget Stabilization Factor (BSF) in order to restore K12 funding to pre-pandemic levels. The District is excited about



this funding restoration and views this as an opportunity to provide staff compensation while at the same time investing in new programs and staff to address the District's declining enrollment and student achievement challenges.

The major component of net transfers is the operating transfer in of revenue from mill levy override (MLO) fund. This fund operates in part as a pass-through entity as it records the collection of two voter approved mill levy override initiatives. The 2000 MLO generates \$26.9 million of general fund revenue and the 2017 MLO generates general fund revenue of \$27.0 million. Operating transfers out include transfers to the risk management fund of \$3 million and the capital reserve capital projects fund of \$5 million. There is also a one-time transfer of \$500,000 to the risk related activities fund to help stabilize the District's health care plan and a one-time transfer to the production printing fund of \$175,000 to purchase equipment. The transfer to the production printing fund will be offset by transfers back into the general fund over the next five years.

### **Expenditures**

Total expenditures for the general fund are projected at \$300.0 million, which is about \$4.1 million more than mid-year FY21/22. The following table illustrates the expenditure adjustments included in the proposed FY22/23 budget:

<b><u>Program</u></b>	<b><u>Mid-Year FY21/22</u></b>	<b><u>Proposed FY22/23</u></b>	<b><u>Change Amount</u></b>
Instructional Programs	\$171,666,431	\$173,366,884	\$1,700,453
Pupil Services	18,935,861	21,436,595	2,500,734
Instructional Staff Support	18,290,328	19,398,277	1,107,949
General Administration	2,027,646	2,156,432	128,786
School Administration	26,699,272	24,226,570	(2,472,702)
Business Administration	3,156,761	3,212,622	55,861
Central Services	12,850,095	13,229,814	379,719
Maintenance and Operations	30,339,849	31,371,578	1,031,729
Student Transportation Services	7,186,641	6,769,347	(417,294)
Other Services	3,059,004	3,113,619	54,615
Community Services	<u>1,689,190</u>	<u>1,695,938</u>	<u>6,748</u>
Total	<u>\$295,901,078</u>	<u>\$299,977,676</u>	<u>\$4,076,598</u>

### **Reserves and Fund Balance**

The Colorado state constitution requires the District to maintain a three percent emergency reserve that is funded at \$6.3 million. A TABOR mandate for multi-year obligations requires a reserve of \$270,348. The multi-year obligation reserve is related to the superintendent's employment contract. The encumbrance reserve is estimated to be \$4.6 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, \$2.1 million for implementation of the Academic Master Plan (AMP), and \$900,000 for the School Management System (SMS) implementation. Unassigned contingency is estimated to be approximately \$75.8 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 Mr. Michael Reyes and Ms. Amanda Huber, co-chairs 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 FY22/23.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'G. Gustafson', with a stylized, looping flourish at the end.

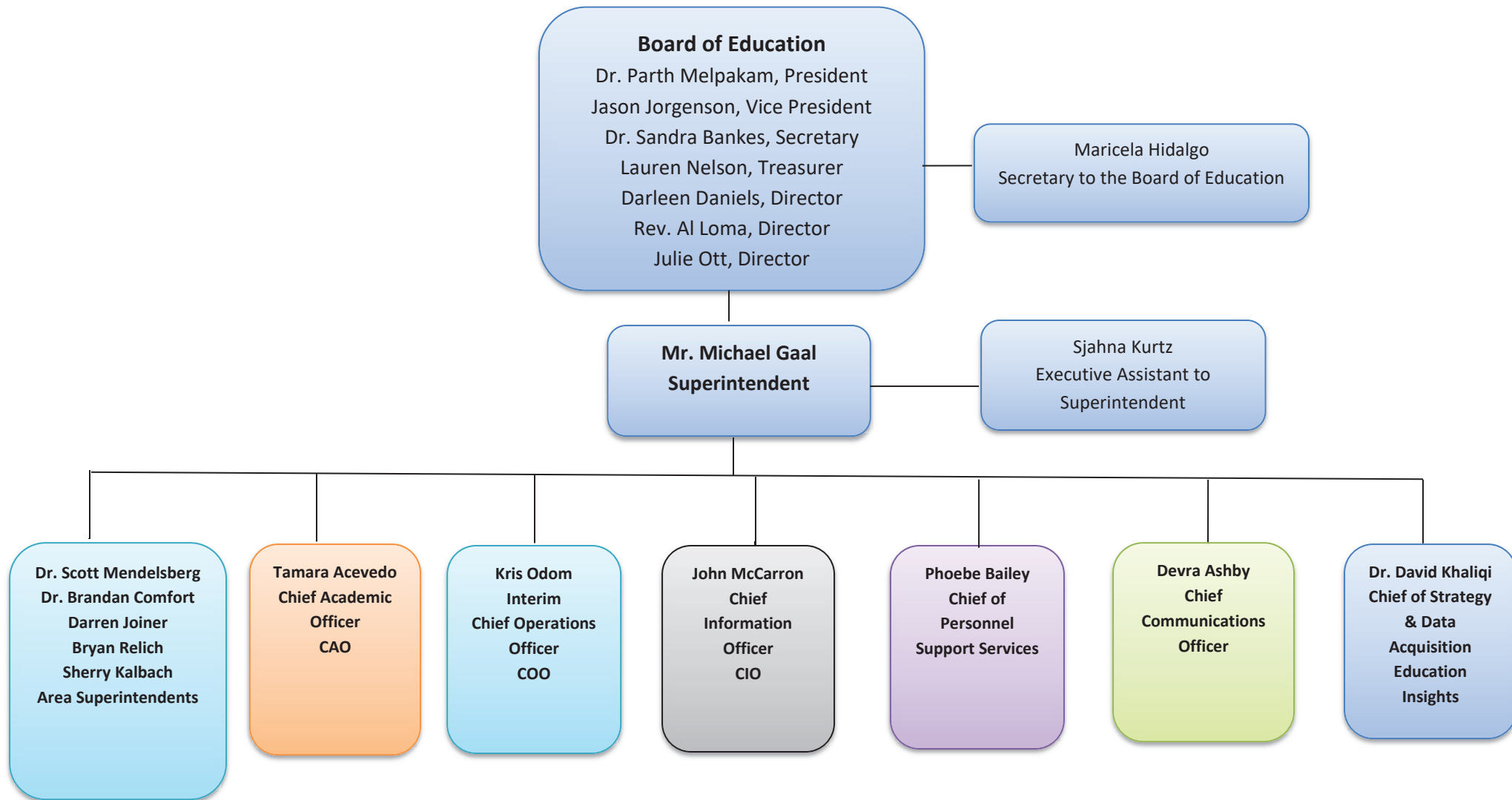
Glenn E. Gustafson, CPA  
Deputy Superintendent/Chief Financial Officer

A handwritten signature in blue ink, appearing to read 'L. Hronik', with a stylized, looping flourish at the end.

Laura S. Hronik, MBA  
Executive Director of Financial Services



## Superintendent



As of 7/26/22

**Colorado Springs School District 11**  
Colorado Springs, Colorado  
**Profile of the School District**  
**FY2022-2023**

**Board of Education**

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

**Executive Administrators**

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

## **Colorado Springs School District 11**

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# Colorado Springs School District 11

## The Annual Budget Development Process

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

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

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

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

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

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

The DAC Budget Subcommittee begins work.

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

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

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

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

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

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

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

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

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

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

### **Mid- June**

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

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

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

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

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

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

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

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

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



# Budget Development Process and Calendar

FY 2023-2024 Budget

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

## Budget Development Process

## Board Deliberations

### Fall 2022

- **September 30** Budget Modification Requests for the FY22/23 Mid-Year Budget sent to budget managers
- **October 21** Budget Modification Requests for the FY22/23 Mid-Year Budget due to Budget Office
- **November** Mid-Year Budget Modifications package due for Exec. Cabinet & Pos. Control Comm. review
- **November 8** Mid-Year Budget Modification package due to the DACBC for review
- **December 6** DACBC Votes on Mid-Year Budget Modification package
- **December 7** Board certifies mill levy for property tax collection in calendar year 2023
- **December** District-wide pupil projections due from the Enrollment Office

### Winter 2023

- **January 3** Budget Modification Requests for the FY23/24 Budget sent to budget managers
- **January 11** Board Non-Action on Mid-Year Budget Modifications to the FY22/23 Adopted Budget
- **January 18** Board Work Session on Mid-Year Budget Modifications to the FY22/23 Adopted Budget (if needed)
- **January 20** Budget Modification Requests for the FY23/24 Budget due to Budget Office
- **January 25** Board Action on Mid-Year Budget Modifications to the FY22/23 Adopted Budget
- **February 1** Revised school pupil projections due
- **February 2** FY 23/24 Budget Modifications due for Exec. Cabinet & Pos. Control Comm. review
- **February 14** FY 23/24 Budget Modifications and Preliminary Budget Development Assumptions due for review to DACBC
- **February 15** Per-Pupil Allocation Budgets due to school Principals
- **February 28** DACBC votes on FY 23/24 Budget Modifications and Preliminary Budget Development Assumptions
- **March 2** Base Budget Allocation sheets due to department budget managers

### Spring 2023

- **March** Human Resources Department issues school staffing allocation letters to schools
- **March 15** Board Non-Action on Preliminary Budget Development Assumptions with FY 23/24 Budget Modifications
- **April 1** Schools return Per-Pupil Allocation Budgets to Budget and Planning Office
- **April 3** June Modifications requests sent to Division Heads (if needed)
- **April 5** Board Worksession on Preliminary Budget with FY 23/24 Budget Modifications (if needed)
- **April 7** Departments return Base Budget Allocation sheets to Budget and Planning Office
- **April 12** Board Action on Preliminary Budget Development Assumptions/ Budget Modifications with DACBC
- **April 14** Any June Modifications to the FY23/24 Budget are due to Budget Office
- **April 20** June Budget Modifications package due for Exec. Cabinet & Pos. Control Comm. review (if needed)
- **April 25** June Budget Modification package due to the DACBC for review (if needed)
- **May** Last day of State Legislative Session
- **May 9** DACBC votes on June Budget Modification package
- **May 22** Publish notice to the public that the Proposed Budget is available for review per C.R.S. 22-44-109(1)
- **May 24** Projected delivery of Proposed Budget to the Board of Education (delivery no later than May 31) C.R.S. 22-44-108(1)(c)
- **May 24** Board Non-action and Public Hearing for FY23/24 Budget Adoption and the following Resolutions: Use of Portion of Beginning Fund Balance; Appropriation; Designation of Fund Balance; Reserves and Designations Applied to Fiscal Year Spending; Interfund Borrowing; and Student Fees, Fines, and Charges
- **June 7** Board Budget Work Session and DACBC Annual Report Presentation
- **June 14** Board Action for Adoption of FY 23/24 Budget and all Resolutions C.R.S. 22-44-105(5) and C.R.S. 22-44-105(1)(d.5)
- **June 15** Proposed Budget Posted to Financial Transparency Webpage

July 1, 2023 Post Uniform Budget Summary to district's website for FY23/24 C.R.S. 22-44-105(5) and C.R.S. 22-44-105(1) (d.5)

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

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

Inspire every mind.





# ACCOUNTING POLICY

## Fund Accounting

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

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

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

## Basis of Accounting

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

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

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

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

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

The District reports the following major governmental funds:

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

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

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

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

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

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

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

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

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

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

### Basis of Budgeting

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

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

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

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

### Cash and Investments

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

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

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

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

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

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

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

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

#### Post-Employment Health Care Benefits

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

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

#### Debt Policy

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

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

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

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

#### Fund Balance Classification

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

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

**Colorado Spring School District 11**  
**SCHEDULE OF REVENUE by SOURCE, EXPENDITURES by PROGRAM, and FUND EQUITY**  
**All District Funds**  
**FY2022-23**

	<b>Governmental Type Funds</b>			
	<b>General Preschool Risk Mgmt.</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>
<b>Beginning</b>				
<b>Fund Balances/Net Assets/Carryover</b>	\$ 116,844,218	\$ 57,117,701	\$ 7,204,185	\$ 27,218,240
<b>Revenues</b>				
Local Sources - Taxes	83,443,669	73,300,103	7,527,161	-
State Sources	148,588,361	7,657,271	-	-
Federal Sources	425,184	119,914,309	-	-
Charter School Revenue	653,319	-	-	1,269,102
Charges for Services	-	2,525,279	-	-
Interest on Investments	168,174	1,000	50,000	100,000
Tuition & Fees	556,000	-	-	-
Other Local Revenue	3,407,418	5,053,773	-	242,000
<b>Total Revenues</b>	<u>237,242,125</u>	<u>208,451,734</u>	<u>7,577,161</u>	<u>1,611,102</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In (Out) - Between Funds	48,455,533	(122,322,249)	50,091,154	23,211,766
	<u>48,455,533</u>	<u>(122,322,249)</u>	<u>50,091,154</u>	<u>23,211,766</u>
<b>Total Resources Available</b>	<u>\$ 402,541,876</u>	<u>\$ 143,247,186</u>	<u>\$ 64,872,500</u>	<u>\$ 52,041,108</u>
<b>Expenditures</b>				
Instruction Services	\$ 177,035,714	\$ 42,749,397	\$ -	\$ -
Pupil Services	21,436,595	54,027,397	-	-
Instruction Staff Support	21,437,917	-	-	-
General Administration	2,156,432	-	-	-
School Administration	24,226,570	-	-	-
Business Administration	3,212,622	457,666	-	-
Central Services	20,848,111	-	-	2,033,007
Maintenance & Operations	31,371,578	889,329	-	-
Transportation Services	6,769,347	-	-	-
Adult & Community Education	1,695,938	817,870	-	-
Debt Service	-	-	64,872,500	1,796,557
Capital Outlay	-	27,900,220	-	43,289,075
Food Services	-	12,471,942	-	-
Other	3,113,619	-	-	-
<b>Total Expenditures</b>	<u>313,304,443</u>	<u>139,313,821</u>	<u>64,872,500</u>	<u>47,118,639</u>
<b>Funds Assigned/Unassigned/Committed/Restricted</b>	87,137,433	3,933,366	-	4,922,469
<b>Ending Fund Balances/ Net Assets</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Fund Uses, Reserves and, Fund Balances/Net Assets</b>	<u>\$ 400,441,876</u>	<u>\$ 143,247,186</u>	<u>\$ 64,872,500</u>	<u>\$ 52,041,108</u>
<b>Unappropriated Fund Balance</b>	-	-	-	-
<b>Total Appropriation</b>	<u>\$ 400,441,876</u>	<u>\$ 192,725,495</u>	<u>\$ 64,872,500</u>	<u>\$ 52,041,108</u>



Internal Service	Trust & Agency	Grand Total	Payments Included in Other Funds (Internal Service Funds)	FY22-23 Adopted Grand Totals	%	FY21-22 Adopted Grand Totals
\$ 9,048,882	\$ 385,697	\$ 217,818,923	\$ -	\$ 217,818,923	31.9%	\$ 178,148,705
-	-	164,270,933	-	164,270,933	24.1%	168,209,051
-	-	156,245,632	-	156,245,632	22.9%	155,163,854
-	-	120,339,493	-	120,339,493	17.6%	125,250,774
-	-	1,922,421	-	1,922,421	0.3%	2,014,707
32,922,797	-	35,448,076	(22,838,803)	12,609,273	1.8%	11,068,693
32,000	-	351,174	-	351,174	0.1%	365,000
-	-	556,000	-	556,000	0.1%	186,000
-	10,500	8,713,691	-	8,713,691	1.3%	7,930,382
32,954,797	10,500	487,847,419	(22,838,803)	465,008,616	68.1%	470,188,461
731,970	-	168,174	-	168,174	0.0%	5,975
731,970	-	168,174	-	168,174	0.0%	5,975
<u>\$ 42,735,649</u>	<u>\$ 396,197</u>	<u>\$ 705,834,516</u>	<u>\$ (22,838,803)</u>	<u>\$ 682,995,713</u>	<u>100.0%</u>	<u>\$ 648,343,141</u>
\$ -	\$ -	\$ 219,785,111	\$ -	\$ 219,785,111	32.2%	\$ 193,252,078
-	-	75,463,992	-	75,463,992	11.1%	91,565,837
-	-	21,437,917	-	21,437,917	3.1%	19,113,384
-	-	2,156,432	-	2,156,432	0.3%	2,175,467
-	-	24,226,570	-	24,226,570	3.6%	25,767,943
-	-	3,670,288	-	3,670,288	0.5%	3,672,292
32,875,979	-	55,757,097	(22,838,803)	32,918,294	4.8%	32,377,669
-	-	32,260,907	-	32,260,907	4.7%	29,966,371
-	-	6,769,347	-	6,769,347	1.0%	7,459,636
-	-	2,513,808	-	2,513,808	0.4%	2,302,852
-	-	66,669,057	-	66,669,057	9.8%	18,390,161
-	-	71,189,295	-	71,189,295	10.4%	72,069,486
-	-	12,471,942	-	12,471,942	1.8%	12,105,454
-	395,077	3,508,696	-	3,508,696	0.5%	3,461,764
32,875,979	395,077	597,880,459	(22,838,803)	575,041,656	84.4%	513,680,394
-	1,120	95,994,388	-	95,994,388	14.1%	129,784,049
9,859,670	-	9,859,670	-	9,859,670	1.4%	4,878,698
<u>\$ 42,735,649</u>	<u>\$ 396,197</u>	<u>\$ 703,734,516</u>	<u>\$ (22,838,803)</u>	<u>\$ 681,701,040</u>	<u>99.9%</u>	<u>\$ 649,033,966</u>
805,327	-	805,327	-	805,327	0.1%	690,825
<u>\$ 41,930,322</u>	<u>\$ 396,197</u>	<u>\$ 752,407,498</u>	<u>\$ (22,838,803)</u>	<u>\$ 729,568,695</u>		<u>\$ 647,652,316</u>

**Summary of Transactions Between Funds**  
**Adopted Budget**  
**FY2022-2023**

**1) Revenue Transfers:**

<b>From</b>		<b>To</b>	
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>	General Fund - IT programs	
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	4,500,000	43-000-00-00000-521000-0000	4,500,000
General Fund	<i>2016 COP Payment</i>	Capital Reserve Capital Projects	
10-000-00-00000-524300-0000	520,455	43-000-00-00000-521000-0000	520,455
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	111,619	18-000-00-28520-521000-0000	71,283
		18-000-00-28530-521000-0000	15,235
		18-000-00-28540-521000-0000	6,839
		18-000-00-28560-521000-0000	18,262
General Fund	<i>Subsidize Health Plan</i>	Risk Related Activities Fund	
64-000-00-00000-526400-0000	500,000	64-000-00-00000-521000-0000	500,000
General Fund	<i>Loan for copier purchase</i>	Production Printing	
10-000-00-00000-526800-0000	175,000	68-000-00-00000-521000-0000	175,000
<b>Total Revenue Transfers</b>	<b>35,721,896</b>		<b>35,721,896</b>

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

**2) User-Charges:**

<b>Debit</b>		<b>Credit</b>	
<b>General Fund</b>		<b>General Fund</b>	
10-654-00-00900-085300-0000	527,825	10-678-00-28420-085300-0000	210,957
		10-672-00-28400-085300-0000	43,052
		10-678-00-28420-085300-0000	141,629
		10-672-00-28400-085300-0000	18,884
		10-678-00-28420-085300-0000	47,210
		10-678-00-28420-085300-0000	66,093
			527,825
<b>General Fund</b>		<b>Risk Management Fund</b>	
10-622-00-18000-052000-0000	12,082	18-664-00-28520-052900-0000	60,774
10-622-00-18000-021620-0000	7,690	18-664-00-28530-052900-0000	14,891
10-748-00-27100-052000-0000	232,415	18-664-00-28540-052900-0000	6,685
10-748-00-27100-021660-0000	51,832	18-664-00-28560-052900-0000	230,920
<b>Production Printing</b>			313,270
68-768-00-25400-021660-0000	1,252		
68-768-00-25400-052000-0000	7,999		
	313,270		
<b>Production Printing</b>		<b>General Fund</b>	
68-768-00-25000-050000-0000	24,380	10-762-00-26250-062100-0001	3,478
68-768-00-26210-050000-0000	3,113	10-762-00-26250-062200-0001	8,756
68-768-00-26250-041100-0000	135	10-658-00-25160-086000-0000	24,380
68-768-00-26250-041200-0000	323	10-762-00-26250-041100-0001	135
68-768-00-26250-062100-0000	3,478	10-762-00-26210-086000-0000	3,113
68-768-00-26250-062200-0000	8,756	10-762-00-26250-041200-0001	323
68-768-00-28000-085300-0000	727	10-672-00-28400-085300-0000	727
	40,912		40,912
<b>Total User-Charges</b>	<b>882,007</b>		<b>882,007</b>

# Summary of Transactions Between Funds

## Adopted Budget

### FY2022-2023

3) State Equalization Allocations:	
From	To
<b>Mandated Allocations:</b>	
General Fund	Preschool Fund
10-000-00-00000-581900-3141 4,754,663	19-000-00-00000-581000-0000 4,754,663
<b>Total Mandated Allocations</b> 4,754,663	4,754,663

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

5) 2017 MLO Allocations:	
From	To
<b>Mandated Allocations:</b>	
<b>2017 Mill Levy Override Fund</b> <i>Per Implementation Plan</i>	<b>General Fund</b>
27-651-00-00000-521000-2017 26,968,425	10-000-00-00000-522700-2017 26,968,425
<b>2017 Mill Levy Override Fund</b>	<b>Risk Management Fund</b>
27-651-00-00000-521800-2017 4,633	18-000-00-00000-522700-2017 4,633
<b>2017 Mill Levy Override Fund</b>	<b>Preschool Fund</b>
27-651-00-00000-521900-2017 100,934	19-000-00-00000-522700-2017 100,934
<b>2017 Mill Levy Override Fund</b>	<b>Food Service Fund</b>
27-651-00-00000-522100-2017 489,008	21-766-00-00000-522700-2017 489,008
<b>2017 Mill Levy Override Fund</b>	<b>Benefits Fund</b>
27-651-00-00000-526400-2017 7,448	64-000-00-00000-522700-2017 7,448
<b>2017 Mill Levy Override Fund</b>	<b>Print Production Fund</b>
27-651-00-00000-526800-2017 49,522	68-000-00-00000-522700-2017 49,522
<b>2017 Mill Levy Override Fund</b>	<b>Capital Reserve Fund</b>
27-651-00-00000-524300-2017 18,191,311	43-000-00-00000-522700-2017 18,191,311
<b>2017 Mill Levy Override Fund</b>	<b>Debt Service Fund</b>
27-651-00-00000-523100-2017 50,091,154	31-000-00-00000-522700-2017 50,091,154
<b>Total Mandated Allocations</b> 95,902,435	95,902,435



**Colorado Springs School District 11**  
**GENERAL FUND SUMMARY**  
Combining Schedule of Revenues, Expenditures by Program and Fund Balance  
FY2022-23

	Combined General Funds			Combining General Funds Adopted FY22-23			
	FY2019-20 Actual	FY2020-21 Actual	FY2021-22 Mid-Year	10 General Fund	18 Risk Management Fund	19 Preschool Program Fund	Total General Fund Funds
<b>Beginning Unassigned &amp; Other Fund Balance Available</b>							
Unassigned Fund Balance	\$ 28,337,382	\$ 51,218,918	\$ 89,133,468	\$ 91,326,562	\$ -	\$ -	\$ 91,326,562
Other Fund Balance	11,211,290	12,678,538	13,598,626	20,188,462	4,476,321	852,873	25,517,656
<b>Total Beginning Fund Balance</b>	<b>39,548,672</b>	<b>63,897,456</b>	<b>102,732,094</b>	<b>111,515,024</b>	<b>4,476,321</b>	<b>852,873</b>	<b>116,844,218</b>
<b>Revenues</b>							
Local Revenue	80,947,136	80,912,024	89,912,077	88,120,969	107,611	-	88,228,580
State Revenue	153,851,989	135,783,561	141,907,778	143,833,698	-	4,754,663	148,588,361
Federal Revenue	462,487	1,997,371	425,184	425,184	-	-	425,184
<b>Total Revenues</b>	<b>235,261,612</b>	<b>218,692,956</b>	<b>232,245,039</b>	<b>232,379,851</b>	<b>107,611</b>	<b>4,754,663</b>	<b>237,242,125</b>
<b>Other Financing Sources (Uses)</b>							
Investment Income	66,582	170,509	4,975	166,061	2,113	-	168,174
<b>Transfers In (Out)</b>							
Capital Reserve Capital Projects Fund	(5,655,728)	(5,022,439)	(5,319,015)	(5,020,455)	-	-	(5,020,455)
Food Service Fund	-	(1,500,000)	-	-	-	-	-
Designated Grant Fund	(156,928)	-	-	-	-	-	-
Risk Management Fund	-	(3,029,748)	-	(3,027,619)	3,027,619	-	-
2000 Mill Levy Override Fund	24,900,577	26,358,277	26,808,822	26,908,822	-	-	26,908,822
2017 Mill Levy Override Fund	20,655,054	24,565,131	25,898,992	26,968,425	4,633	100,934	27,073,992
Risk-Related Activities Fund	4,633	-	(1,100,000)	(500,000)	-	-	(500,000)
Production Printing Fund	80,000	(320,000)	80,000	(175,000)	-	-	(175,000)
Charter Schools	(3,000,000)	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>36,894,190</b>	<b>41,221,730</b>	<b>46,373,774</b>	<b>45,320,234</b>	<b>3,034,365</b>	<b>100,934</b>	<b>48,455,533</b>
<b>Total Revenues &amp; Other Financing Sources (Uses)</b>	<b>272,155,802</b>	<b>259,914,686</b>	<b>278,618,813</b>	<b>277,700,085</b>	<b>3,141,976</b>	<b>4,855,597</b>	<b>285,697,658</b>
<b>Total Resources Available</b>	<b>311,704,474</b>	<b>323,812,142</b>	<b>381,350,907</b>	<b>389,215,109</b>	<b>7,618,297</b>	<b>5,708,470</b>	<b>402,541,876</b>
<b>Expenditures</b>							
Instruction Services	145,500,278	130,693,555	175,143,635	173,366,884	-	3,668,830	177,035,714
Pupil Services	15,272,183	15,452,444	18,935,861	21,436,595	-	-	21,436,595
Instruction Staff Support	15,731,040	15,252,782	19,991,289	19,398,277	-	2,039,640	21,437,917
General Administration	1,934,241	2,114,147	2,027,646	2,156,432	-	-	2,156,432
School Administration	19,873,922	19,658,130	26,699,272	24,226,570	-	-	24,226,570
Business Administration	2,605,150	2,651,631	3,156,761	3,212,622	-	-	3,212,622
Central Services	15,175,023	13,927,430	20,353,129	13,229,814	7,618,297	-	20,848,111
Maintenance & Operations	24,329,099	24,575,976	30,339,849	31,371,578	-	-	31,371,578
Transportation Services	4,978,589	5,147,042	7,186,641	6,769,347	-	-	6,769,347
Other Services	1,348,673	1,124,574	3,059,004	3,113,619	-	-	3,113,619
Community Services	1,020,494	836,382	1,689,190	1,695,938	-	-	1,695,938
Construction Services	38,326	234,880	-	-	-	-	-
<b>Total Expenditures</b>	<b>247,807,018</b>	<b>231,668,973</b>	<b>308,582,277</b>	<b>299,977,676</b>	<b>7,618,297</b>	<b>5,708,470</b>	<b>313,304,443</b>
<b>Fund Balances:</b>							
Restricted - TABOR	-	-	6,314,114	6,314,114	-	-	6,314,114
Restricted MYO	-	-	270,348	270,348	-	-	270,348
Committed TABOR Refunds	-	-	-	-	-	-	-
Assigned Encumbrance Carryover	-	-	1,040,000	4,604,000	-	-	4,604,000
Assigned for Strategic Plan	-	-	82,000	-	-	-	-
Assigned for Time Sheet System	-	-	142,500	-	-	-	-
Assigned for AMP Implementation	-	-	2,400,000	2,100,000	-	-	-
Unassigned Contingency	-	-	62,369,668	75,798,971	-	-	75,798,971
Unassigned - Unanticipated	-	-	150,000	150,000	-	-	150,000
<b>Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>72,768,630</b>	<b>89,237,433</b>	<b>-</b>	<b>-</b>	<b>87,137,433</b>
<b>Total Expenditures &amp; Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>389,215,109</b>	<b>7,618,297</b>	<b>5,708,470</b>	<b>400,441,876</b>
<b>Fund Balances, End of Year</b>	<b>63,897,456</b>	<b>92,143,169</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Appropriation</b>			<b>381,350,907</b>	<b>389,215,109</b>	<b>7,618,297</b>	<b>5,708,470</b>	<b>400,441,876</b>

**Colorado Springs School District 11**  
**GENERAL FUND (Preschool & Risk Mgmt. Funds not Included)**  
**Schedule of Revenues, Expenditures, Fund Balance and Reserves**  
**FY2022-23**

	Actual			Budget		
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Mid-Year	Change	2022-23 Adopted
<b>Beginning Unassigned &amp; Other Fund Balance Available</b>						
Unassigned Fund Balance (GAAP Basis)	\$ 20,077,327	\$ 24,919,430	\$ 46,679,852	\$ 76,203,660	\$ 7,397,664	\$ 83,601,324
Other Fund Balance (GAAP Basis)	11,172,247	11,211,290	12,666,038	13,586,126	6,602,336	20,188,462
Fund Balance (GAAP Basis)	31,249,574	36,130,720	59,345,890	89,789,786	14,000,000	103,789,786
Budgetary Basis Adjustments:						
Less:						
Nonspendable - Inventory	-	-	-	(590,762)	-	(590,762)
Add:						
Unfunded Accrued Salaries & Benefits	-	-	-	8,316,000	-	8,316,000
<b>Total Beginning Fund Balance</b>	31,249,574	36,130,720	59,345,890	97,515,024	14,000,000	111,515,024
<b>Revenues</b>						
Local Revenue	\$ 78,490,526	\$ 80,119,244	\$ 80,694,398	\$ 89,802,272	\$ (1,515,242)	\$ 88,287,030
State Revenue	140,477,971	149,650,253	132,309,905	137,683,420	6,150,278	143,833,698
Federal Revenue	1,954,873	462,487	1,997,371	425,184	-	425,184
<b>Total Revenues</b>	220,923,370	230,231,984	215,001,674	227,910,876	4,635,036	232,545,912
<b>Other Financing Sources (Uses)</b>						
Transfers In (Out)						
2000 Mill Levy Override Fund	26,352,311	24,900,577	26,358,277	26,808,822	100,000	26,908,822
2017 Mill Levy Override Fund	19,918,455	20,655,054	24,459,564	25,793,425	1,175,000	26,968,425
Risk Mgmt Fund	(2,542,149)	(3,025,063)	(3,029,748)	(3,019,424)	(8,195)	(3,027,619)
Capital Reserve Fund	(6,095,845)	(5,655,728)	(5,022,439)	(5,319,015)	298,560	(5,020,455)
Food Service Fund	-	-	(1,500,000)	-	-	-
Risk-Related Activities Fund	-	(3,000,000)	-	(1,100,000)	600,000	(500,000)
Production Printing Fund	80,000	80,000	(320,000)	80,000	(255,000)	(175,000)
Designated Grant Fund	(658,015)	(156,928)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	37,054,757	33,797,912	40,945,654	43,243,808	1,910,365	45,154,173
<b>Total Resources Available</b>	289,227,701	300,160,616	315,293,218	368,669,708	20,545,401	389,215,109
<b>Expenditures</b>						
Instruction Services	149,739,369	142,510,324	127,858,106	171,666,431	1,700,453	173,366,884
Pupil Services	15,236,712	15,272,183	15,452,444	18,935,861	2,500,734	21,436,595
Instruction Staff Support	15,773,874	15,010,589	14,575,246	18,290,328	889,036	19,179,364
General Administration	1,648,706	1,934,241	2,114,147	2,027,646	128,786	2,156,432
School Administration	20,925,266	19,873,922	19,658,130	26,699,272	(2,472,702)	24,226,570
Business Administration	2,579,932	2,605,150	2,651,631	3,156,761	55,861	3,212,622
Central Services	13,782,009	11,893,136	11,274,874	12,850,095	379,719	13,229,814
Maintenance & Operations	25,117,813	24,329,099	24,575,976	30,339,849	1,250,642	31,590,491
Transportation Services	5,492,510	4,978,589	5,147,042	7,186,641	(417,294)	6,769,347
Other Services	1,397,493	1,348,673	1,124,574	3,059,004	54,615	3,113,619
Community Services	1,187,658	1,020,494	836,382	1,689,190	6,748	1,695,938
Construction Services	215,639	38,326	234,880	-	-	-
<b>Total Expenditures</b>	253,096,981	240,814,726	225,503,432	295,901,078	4,076,598	299,977,676
<b>Fund Balances</b>						
Restricted - TABOR Reserve	-	-	-	6,314,114	-	6,314,114
Restricted - MYO	-	-	-	270,348	-	270,348
Assigned - Strategic Plan	-	-	-	82,000	(82,000)	-
Assigned - Time Sheet System	-	-	-	142,500	(142,500)	-
Assigned - Encumbrances	-	-	-	1,040,000	3,564,000	4,604,000
Assigned - AMP Implementation	-	-	-	2,400,000	(300,000)	2,100,000
Unassigned - Contingency	-	-	-	62,369,668	13,429,303	75,798,971
Unassigned - Unanticipated	-	-	-	150,000	-	150,000
<b>Total Fund Balances</b>	-	-	-	72,768,630	16,468,803	89,237,433
<b>Total Expenditures &amp; Fund Balances</b>				368,669,708	20,545,401	389,215,109
<b>Fund Balances, End of Year</b>	\$ 36,130,720	\$ 59,345,890	\$ 89,789,786	\$ -	\$ -	\$ -
<b>Total Appropriation</b>				<b>\$ 368,669,708</b>	<b>\$ 20,545,401</b>	<b>\$ 389,215,109</b>

**Colorado Springs School District 11**  
**GENERAL FUND (Preschool & Risk Mgmt. Funds not Included)**  
**Schedule of Revenues and Fund Balance**  
**Adopted FY2022-23**

DESCRIPTION	Actual Revenues			Budget		
	FY2018-19	FY2019-20	FY2020-21	Mid-Year FY2021-22	Change	Adopted FY2022-23
<b>Beginning Fund Balance</b>						
Unassigned Fund Balance (GAAP Basis)	\$ 20,077,327	\$ 24,919,430	\$ 46,679,852	\$ 76,203,660	\$ 7,397,664	\$ 83,601,324
Other Fund Balance (GAAP Basis)	11,172,247	11,211,290	12,666,038	13,586,126	6,602,336	20,188,462
Fund Balance (GAAP Basis)	31,249,574	36,130,720	59,345,890	89,789,786	14,000,000	103,789,786
Budgetary Basis Adjustments:						
Nonspendable - Inventory	-	-	-	(590,762)	-	(590,762)
Unfunded Accrued Salaries & Benefits	-	-	-	8,316,000	-	8,316,000
<b>Total Fund Balance</b>	31,249,574	36,130,720	59,345,890	97,515,024	14,000,000	111,515,024
1110 Property Taxes Current	61,059,315	63,398,091	64,148,101	72,738,487	(949,479)	71,789,008
1110 2000 MLO to Charter Schools	(1,457,319)	(1,471,435)	(1,398,538)	(1,239,963)	(262,343)	(1,502,306)
1110 2017 MLO to Charter Schools	(2,864,911)	(2,854,183)	(2,790,618)	(2,470,254)	(391,373)	(2,861,627)
1140 Property Taxes Delinquent	205,906	92,007	167,124	150,000	-	150,000
1141 Property Taxes Abatement Refunds	(297,865)	(192,274)	(200,016)	(300,000)	-	(300,000)
<b>Total Property Tax Revenue</b>	56,645,126	58,972,206	59,926,053	68,878,270	(1,603,195)	67,275,075
1120 Specific Ownership Tax Collected in Prior Year	6,409,153	7,299,050	7,129,423	7,129,423	213,905	7,343,328
1120 Specific Ownership Other Funds	10,847,366	9,417,842	10,117,536	8,825,266	-	8,825,266
1310 Tuition - Teaching PPCC Concurrent Enrollment	-	-	138,891	370,000	-	370,000
1311 Tuition - Digital School	11,220	-	-	-	-	-
1311 Tuition Summer Literacy	34,400	-	-	-	-	-
1313 Tuition - Adult	33,599	21,955	-	-	-	-
1314 Montessori Tuition	163,752	127,449	77,432	140,000	-	140,000
1323 Tuition from Excess Costs	35,773	57,271	52,095	46,000	-	46,000
1510 Investment Interest	918,075	954,528	161,613	200,000	-	200,000
1710 Gate Receipts	87,693	56,911	43,629	110,000	-	110,000
1740 Athletic Fees	229,630	132,254	108,586	130,000	-	130,000
1831 Tesla Day Care Revenue	200,582	187,857	191,532	184,590	-	184,590
1900 Instructional Event Fees (Intramurals, science & art)	38,164	32,463	33,256	12,865	-	12,865
1900 Misc Revenue-Sub Reimbursements	1,454	1,614	2,234	1,500	-	1,500
1900 Vehicle Operation Services	118,166	72,218	11,424	-	-	-
1910 Facility Rental Revenue	641,578	409,241	39,146	400,000	-	400,000
1911 Child Care Facility Rental	108,226	86,371	89,725	-	-	-
1912 Wireless Tower Rent	138,031	143,674	137,872	130,382	-	130,382
1920 Donations and Gifts	12,500	17,250	43,921	2,000	-	2,000
1935 Sale of Equipment	90,862	36,686	64,584	8,000	-	8,000
1940 Instructional Materials Fees	1,815	-	2,678	-	-	-
1954 Charter School Services Buyback Services	577,145	603,366	497,496	392,060	14,285	406,345
19541 Charter School Administration Fee	245,638	249,991	239,905	229,556	17,418	246,974
1959 Reimbursement Crossing Guards Program	172,187	172,187	172,187	172,187	17,218	189,405
1960 High School Parking Fees	27,724	25,058	1,018	20,000	-	20,000
1971/1972 Overhead & Indirect Cost Revenue	439,773	735,178	1,195,196	2,000,000	-	2,000,000
1980 Advertising Revenue	8,650	5,325	-	5,000	-	5,000
1990 Revenue Miscellaneous Other	53,675	187,341	121,914	58,800	-	58,800
1990 Revenue Miscellaneous E-Rate Reimbursement	102,006	54,144	54,144	174,873	(174,873)	-
1990 GED Testing	6,327	3,589	3,903	1,500	-	1,500
1991 Revenue - Staff Development In-service	90,236	56,225	37,005	30,000	-	30,000
1999 Unanticipated Revenues	-	-	-	150,000	-	150,000
<b>Total Local Revenue Sources</b>	78,490,526	80,119,244	80,694,398	89,802,272	(1,515,242)	88,287,030



**Colorado Springs School District 11**  
**GENERAL FUND (Preschool & Risk Mgmt. Funds not Included)**  
**Schedule of Revenues and Fund Balance**  
**Adopted FY2022-23**

DESCRIPTION	Actual Revenues			Budget		
	FY2018-19	FY2019-20	FY2020-21	Mid-Year FY2021-22	Change	Adopted FY2022-23
3110 State Equalization	144,672,355	154,719,487	138,923,677	140,764,985	6,051,764	146,816,749
3111 State Equalization - CPKP Hold Harmless @ .42 PPF	608,832	-	-	-	-	-
3115 At-Risk Supplemental Overpay	320,234	319,939	210,462	478,257	-	478,257
Less allocation to:						
3141 Preschool Fund - Preschool Program	(3,416,663)	(4,090,485)	(3,473,656)	(4,224,041)	(530,622)	(4,754,663)
Charter Schools - Total Program	(13,416,523)	(13,008,427)	(11,234,502)	(11,477,799)	(870,864)	(12,348,663)
Charter Schools - At-Risk Supplemental	(165,673)	(185,696)	(165,672)	(165,672)	-	(165,672)
3120 Vocational Education	593,141	751,862	625,082	743,825	-	743,825
3130 Special Education	4,509,805	5,171,092	5,193,029	5,130,476	1,500,000	6,630,476
3130 Special Education - to Charter Schools	(169,050)	(257,175)	(249,555)	(222,970)	-	(222,970)
3139 English Language Proficiency Professional Dev.	574,638	536,042	530,670	-	-	-
3139 English Language Proficiency - to Charter Schools	(160,561)	(108,370)	(73,278)	-	-	-
3140 English Language Proficiency	442,893	456,518	473,781	473,781	-	473,781
3140 English Language Proficiency - to Charter Schools	(102,002)	(92,292)	(86,872)	-	-	-
3150 Gifted & Talented	257,560	249,540	249,119	249,119	-	249,119
3150 Gifted & Talented - to Charter Schools	(9,878)	(9,283)	(9,686)	(9,432)	-	(9,432)
3160 State Transportation	1,092,419	1,245,668	1,271,301	1,205,891	-	1,205,891
3210 State Equalization Audit Adjustment	(18,969)	-	(94,476)	-	-	-
3235 Additional At-Risk Funding	232,635	227,796	220,481	237,000	-	237,000
3237 Career Success Pilot Program	157,828	-	-	-	-	-
3260 State Transportation Audit Adjustment	(2,074)	-	-	-	-	-
3898 State On Behalf Payment (to PERA)	4,477,024	3,724,037	-	4,500,000	-	4,500,000
<b>Total State Revenue Sources</b>	<b>140,477,971</b>	<b>149,650,253</b>	<b>132,309,905</b>	<b>137,683,420</b>	<b>6,150,278</b>	<b>143,833,698</b>
4000 Junior ROTC	232,772	205,485	257,225	229,600	-	229,600
4041 Unrestricted Federal Impact Aid	259,203	169,334	194,294	200,000	-	200,000
4041 Unrestricted Federal Impact Aid - to Charter Schools	(12,385)	(8,843)	(8,482)	(4,416)	-	(4,416)
4041 Restricted Federal Impact Aid	106,683	96,511	93,735	-	-	-
5012 Coronavirus Relief Funds	-	-	1,460,599	-	-	-
9003 Medicaid Reimbursement	1,368,600	-	-	-	-	-
<b>Total Federal Revenue Sources</b>	<b>1,954,873</b>	<b>462,487</b>	<b>1,997,371</b>	<b>425,184</b>	<b>-</b>	<b>425,184</b>
<b>Total Revenues</b>	<b>220,923,370</b>	<b>230,231,984</b>	<b>215,001,674</b>	<b>227,910,876</b>	<b>4,635,036</b>	<b>232,545,912</b>
<b>Non-Operating Revenues - Transfers In (Out)</b>						
Risk Management Fund - Transfer (Out)	(2,415,999)	(2,916,000)	(2,916,000)	(2,916,000)	-	(2,916,000)
Risk Management Fund for FNS Insurance- Trnsfr (Out)	(126,150)	(109,063)	(113,748)	(103,424)	(8,195)	(111,619)
Capital Reserve Fund - Transfer (Out)	(4,500,000)	(4,500,000)	(4,500,000)	(4,500,000)	-	(4,500,000)
Capital Reserve Fund - Energy Lease	(457,008)	-	-	-	-	-
Capital Reserve Fund - ES Renovation COP's	(518,837)	(520,728)	(522,439)	(519,015)	(1,440)	(520,455)
Capital Reserve Fund - Non-recurring	(620,000)	(635,000)	-	(300,000)	300,000	-
Food Service Fund - Transfer (Out)	-	-	(1,500,000)	-	-	-
Production Printing Fund - Transfer In (Out)	80,000	80,000	(320,000)	80,000	(255,000)	(175,000)
Risk-Related Funds - Transfer (Out)	-	(3,000,000)	-	(1,100,000)	600,000	(500,000)
Designated Grant Fund - Transfer (Out)	(658,015)	(156,928)	-	-	-	-
2000 Mill Levy Override Fund - Recurring	26,352,311	24,150,577	23,957,727	26,908,822	-	26,908,822
2000 Mill Levy Override Fund - Non-Recurring	-	750,000	2,400,550	(100,000)	100,000	-
2017 Mill Levy Override Fund - Recurring	19,918,455	20,655,054	22,044,594	23,378,455	3,589,970	26,968,425
2017 Mill Levy Override Fund - Non-Recurring	-	-	2,414,970	2,414,970	(2,414,970)	-
<b>Total Non-Operating Revenues</b>	<b>37,054,757</b>	<b>33,797,912</b>	<b>40,945,654</b>	<b>43,243,808</b>	<b>1,910,365</b>	<b>45,154,173</b>
<b>Total Resources</b>	<b>\$ 289,227,701</b>	<b>\$ 300,160,616</b>	<b>\$ 315,293,218</b>	<b>\$ 368,669,708</b>	<b>\$ 20,545,401</b>	<b>\$ 389,215,109</b>

**Footnotes:**

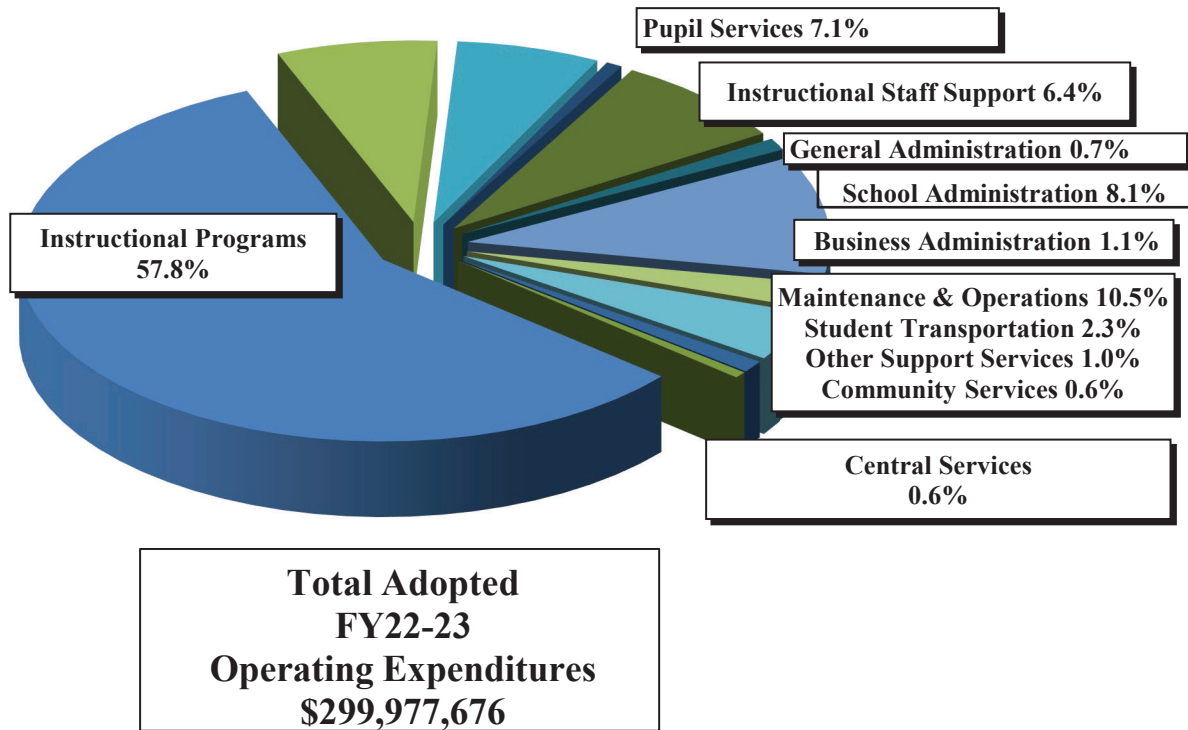
1. These items make up the School Finance Act  
Total Program Funding amount of:

\$ 212,140,823	\$ 225,416,628	\$ 210,201,201	\$ 220,632,895	\$ 5,316,190	\$ 225,949,085
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2. Medicaid revenues and expenditures moved to Designated Purpose Grants Fund



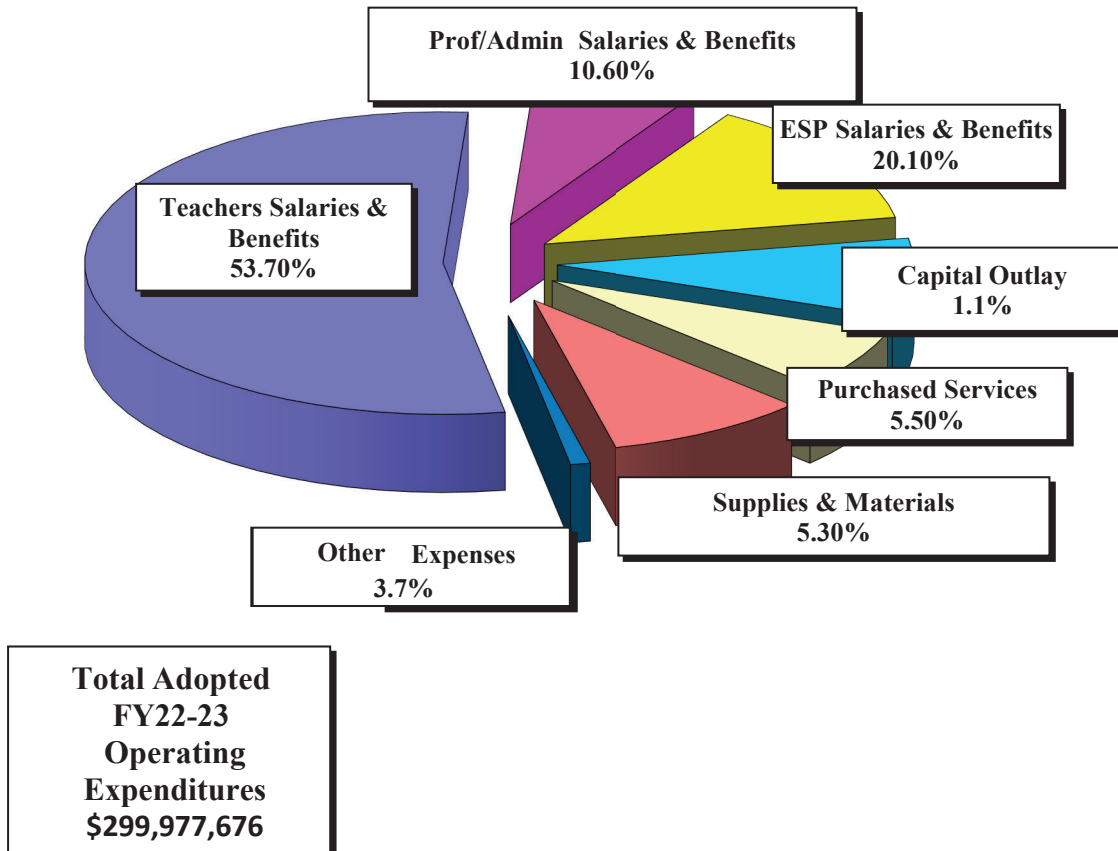
**FY22-23 Adopted Budget - General Fund  
(Does Not Include Preschool & Risk Management Fund)  
Expenditure Summary by Program**



# FY22-23 Adopted Budget - General Fund

(Does Not Include Preschool & Risk Management Fund)

## Expenditure Summary by Object



Colorado Springs School District 11  
GENERAL FUND EXPENDITURES  
Adopted Budget FY2022-2023  
Consolidated Program & Object Summary

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
00100- 18000 Instructional Programs	-	102,817,169	115,330	12,254,145	115,186,644	-	32,613,618	27,751	4,457,136	37,098,505
21000 Pupil Services	222,066	13,350,616	591,349	1,297,481	15,461,512	63,388	4,332,487	194,290	525,682	5,115,847
22000 Instructional Staff Support	1,793,637	5,507,176	3,105,058	2,260,144	12,666,015	575,151	1,800,683	953,856	806,312	4,136,002
23000 General Administration	569,835	21,809	220,100	229,894	1,041,638	136,053	5,053	66,406	71,987	279,499
24000 School Administration	9,278,990	221,163	92,968	6,712,886	16,306,007	2,924,052	51,088	22,013	2,424,421	5,421,574
25000 Business Administration	503,523	-	1,041,383	800,333	2,345,239	142,410	-	332,846	264,899	740,155
26000 Maint., Oper. & Security	249,823	-	472,128	14,399,107	15,121,058	61,826	-	154,456	5,062,674	5,278,956
27000 Student Transportation	110,890	-	159,105	3,865,722	4,135,717	36,310	-	53,224	1,485,954	1,575,488
28000 Central Services	927,069	36,996	4,259,105	1,437,335	6,660,505	277,109	8,452	1,325,974	560,402	2,171,937
29000 Other Support Services	352,246	360	120,629	321,923	795,158	80,488	80	38,563	120,554	239,685
33000 Community Services	-	108,879	133,544	674,156	916,579	-	39,981	41,590	193,453	275,024
Total Before Fund Balance	14,008,079	122,064,168	10,310,699	44,253,126	190,636,072	4,296,787	38,851,442	3,210,969	15,973,474	62,332,672
Percent	4.7%	40.7%	3.4%	14.8%	63.6%	1.4%	13.0%	1.1%	5.3%	20.8%
Per Pupil	583	5,077	429	1,841	7,929	179	1,616	134	664	2,593
90000 Fund Balance	-	-	-	-	-	-	-	-	-	-
Total	14,008,079	122,064,168	10,310,699	44,253,126	190,636,072	4,296,787	38,851,442	3,210,969	15,973,474	62,332,672

Colorado Springs School District 11  
GENERAL FUND EXPENDITURES  
Adopted Budget FY2022-2023  
Consolidated Program & Object Summary

						FPC 24,042		Program # & Name
Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Per Pupil	
4,894,605	5,726,580	2,784,424	7,670,265	5,861	173,366,884	57.8%	7,211	00100- 18000 Instructional Programs
398,214	455,062	4,560	1,400	-	21,436,595	7.1%	892	21000 Pupil Services
1,170,084	703,092	52,293	448,460	3,418	19,179,364	6.4%	798	22000 Instructional Staff Support
755,984	50,050	1,779	27,482	-	2,156,432	0.7%	90	23000 General Administration
205,267	761,496	30,221	1,502,005	-	24,226,570	8.1%	1,008	24000 School Administration
223,827	19,024	7,304	(20,246)	(105,581)	3,209,722	1.1%	134	25000 Business Administration
4,656,738	6,472,227	74,625	(3,113)	0	31,600,491	10.5%	1,314	26000 Maint., Oper. & Security
357,442	700,700	-	-	-	6,769,347	2.3%	282	27000 Student Transportation
3,838,526	775,816	206,921	(519,718)	85,727	13,219,714	4.4%	550	28000 Central Services
11,271	68,625	1,480	2,000,400	-	3,116,619	1.0%	130	29000 Other Support Services
16,377	24,538	2,900	450,200	10,320	1,695,938	0.6%	71	33000 Community Services
16,528,335	15,757,210	3,166,507	11,557,135	(255)	299,977,676	100.0%	12,477	Total Before Fund Balance
5.5%	5.3%	1.1%	3.9%	0.0%	100.0%			Percent
687	655	132	481	(0)	12,477			
-	-	-	89,237,433	-	89,237,433			90000 Fund Balance
16,528,335	15,757,210	3,166,507	100,794,568	(255)	389,215,109			Total

GENERAL FUND EXPENDITURES FY 2022 - 2023  
Instructional Programs

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
00100- General Education Programs	-	49,679,813	-	2,870,980	52,550,793	-	16,018,268	-	971,337	16,989,605
0021A Intramural Activities	-	44,724	-	-	44,724	-	10,219	-	-	10,219
00400 Montessori Preschool	-	74,935	-	54,493	129,428	-	17,902	-	26,356	44,258
00500 Post Secondary	-	10,668	-	-	10,668	-	2,806	-	-	2,806
00700 Gifted & Talented Programs	-	2,621,646	-	-	2,621,646	-	928,416	-	-	928,416
International Baccalaureate Program	-	-	-	-	-	-	-	-	-	-
0071B Program	-	-	-	-	-	-	-	-	-	-
00800 General Instruction Media	-	-	-	-	-	-	-	-	-	-
00900 Other General Education	-	4,964,081	-	363,206	5,327,287	-	846,892	-	46,724	893,616
00901 Spark Online Academy	-	1,711,072	-	20,315	1,731,387	-	531,723	-	13,481	545,204
009AC Achieve On-line	-	964,908	-	29,321	994,229	-	336,173	-	12,193	348,366
009AL Alternative Programs	-	2,198,900	-	-	2,198,900	-	712,817	-	-	712,817
009AV AVID	-	238,686	-	-	238,686	-	85,891	-	-	85,891
009CA Instructional Staff Stipends	-	1,525,447	-	27,912	1,553,359	-	348,572	-	6,379	354,951
009DC Detention Center Programs	-	-	-	-	-	-	-	-	-	-
009DS Digital School	-	383,755	-	2,000	385,755	-	104,841	-	630	105,471
009EC Odyssey Early College/Career	-	767,541	-	-	767,541	-	248,926	-	-	248,926
009ES ESL (English as a Second Language)	-	2,390,855	-	795,497	3,186,352	-	793,457	-	339,647	1,133,104
009EX Expelled Students	-	280,549	-	-	280,549	-	81,013	-	-	81,013
009ME MESA (Math, Engineering, & Science)	-	-	-	-	-	-	-	-	-	-
009SC Student Conferences, Clubs & Activities	-	6,720	-	-	6,720	-	1,539	-	-	1,539
009SL Summer Enrichment	-	-	-	-	-	-	-	-	-	-
009SS Summer School	-	15,491	-	-	15,491	-	3,539	-	-	3,539
009TP Tutoring Program	-	794,778	-	-	794,778	-	181,670	-	-	181,670
009TR Teachers' Post Employment Benefits	-	637,310	-	-	637,310	-	311,804	-	-	311,804
009VE Career & Technical Ed.	-	13,065	-	-	13,065	-	2,986	-	-	2,986
02000 Art	-	3,028,443	-	-	3,028,443	-	1,015,013	-	-	1,015,013
03000 Business	-	361,539	-	-	361,539	-	116,636	-	-	116,636
04000 Distr./Market Education	-	-	-	-	-	-	-	-	-	-
05000 English Language Arts	-	2,791,374	-	-	2,791,374	-	896,556	-	-	896,556
05110 Literacy	-	2,243,653	-	-	2,243,653	-	744,336	-	-	744,336
06000 Foreign Language	-	1,240,786	-	-	1,240,786	-	396,214	-	-	396,214
08910 Junior ROTC	-	676,434	-	-	676,434	-	181,111	-	-	181,111
09000 Family & Consumer Education	-	258,240	-	-	258,240	-	93,187	-	-	93,187
10000 Industrial Arts/Tech	-	272,668	-	-	272,668	-	87,807	-	-	87,807
11000 Mathematics	-	2,852,104	-	-	2,852,104	-	1,080,285	-	-	1,080,285
12000 Music	-	4,415,672	-	-	4,415,672	-	1,425,960	-	-	1,425,960
13450 Challenger Learning Center	-	-	-	-	-	-	-	-	-	-
15000 Social Sciences	-	2,562,710	-	-	2,562,710	-	902,985	-	-	902,985
16000 Tech Ed/Comp Education	-	-	-	-	-	-	-	-	-	-
17000 Special Education	-	8,175,903	-	7,182,108	15,358,011	-	2,662,718	-	2,696,590	5,359,308
17050 Work Study/Homebound Tutors	-	22,759	-	-	22,759	-	5,209	-	-	5,209
17710 Speech Pathologists	-	2,437,317	-	46,028	2,483,345	-	760,333	-	15,866	776,199
17910 SPED Preschool	-	614,596	-	759,317	1,373,913	-	200,937	-	304,408	505,345
17990 SPED Transition	-	366,479	115,330	-	481,809	-	125,519	27,751	-	153,270
18000 Athletics Program	-	1,171,548	-	102,968	1,274,516	-	349,358	-	23,525	372,883
Total	-	102,817,169	115,330	12,254,145	115,186,644	-	32,613,618	27,751	4,457,136	37,098,505
Percent	0.0%	59.3%	0.1%	7.1%	66.4%	0.0%	18.8%	0.0%	2.6%	21.4%



GENERAL FUND EXPENDITURES FY 2022 - 2023  
Instructional Programs

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
734,758	1,154,376	136,944	47,200	-	71,613,676	41.3%	00100-00300 General Education Programs
15,292	12,480	4,050	-	-	86,765	0.1%	0021A Intramural Activities
-	5,000	-	-	5,861	184,547	0.1%	00400 Montessori Preschool
1,107,168	36,657	-	-	-	1,157,299	0.7%	00500 Post Secondary Enrollment
20,300	21,270	-	-	-	3,591,632	2.1%	00700 Gifted & Talented Programs
83,619	18,511	-	22,326	-	124,456	0.1%	0071B International Baccalaureate Program
51,007	81,411	-	-	-	132,418	0.1%	00800 General Instruction Media
683,193	2,824,884	2,420,550	5,027,825	-	17,177,355	9.9%	00900 Other General Education
3,600	14,710	10,000	-	-	2,304,901	1.3%	00901 Spark Online Academy
16,050	174,507	10,000	200	-	1,543,352	0.9%	009AC Achieve On-line
20,000	21,974	8,500	2,714	-	2,964,905	1.7%	009AL Alternative Programs
525	2,035	-	3,500	-	330,637	0.2%	009AV AVID
2,325	-	-	-	-	1,910,635	1.1%	009CA Instructional Staff Stipends
131,000	-	-	-	-	131,000	0.1%	009DC Detention Center Programs
1,250	33,000	706	-	-	526,182	0.3%	009DS Digital School
130,075	91,025	16,323	-	-	1,253,890	0.7%	009EC Odyssey Early College/Career
6,511	53,910	-	-	-	4,379,877	2.5%	009ES ESL (English as a Second Language)
2,020	11,000	400	-	-	374,982	0.2%	009EX Expelled Students
-	500	-	-	-	500	0.0%	009ME MESA (Math, Engineering, & Science)
53,770	6,250	-	-	-	68,279	0.0%	009SC Student Conferences, Clubs & Activities
24,000	20,000	-	40,000	-	84,000	0.0%	009SL Summer Enrichment
500	1,400	-	-	-	20,930	0.0%	009SS Summer School
-	1,000	-	-	-	977,448	0.6%	009TP Tutoring Program
-	-	-	2,500,000	-	3,449,114	2.0%	009TR Teachers' Post Employment Benefits
552,015	238,399	39,000	1,000	-	846,465	0.5%	009VE Career & Technical Education
35,760	73,200	20,000	-	-	4,172,416	2.4%	02000 Art
135	9,070	-	-	-	487,380	0.3%	03000 Business
-	1,600	-	-	-	1,600	0.0%	04000 Distr./Market Education
1,160	70,311	-	-	-	3,759,401	2.2%	05000 English Language Arts
-	10	-	-	-	2,987,999	1.7%	05110 Literacy
3,535	41,950	-	-	-	1,682,485	1.0%	06000 Foreign Language
-	4,750	-	-	-	862,295	0.5%	08910 Junior ROTC
50	42,192	-	-	-	393,669	0.2%	09000 Family & Consumer Education
50	23,205	1,600	-	-	385,330	0.2%	10000 Industrial Arts/Tech
2,025	57,270	-	-	-	3,991,684	2.3%	11000 Mathematics
61,360	94,528	45,200	-	-	6,042,720	3.5%	12000 Music
83,000	-	-	-	-	83,000	0.0%	13450 Challenger Learning Center
1,310	53,985	-	-	-	3,520,990	2.0%	15000 Social Sciences
25	8,930	-	-	-	8,955	0.0%	16000 Tech Ed/Comp Education
416,153	134,400	3,000	25,500	-	21,296,372	12.3%	17000 Special Education
-	-	-	-	-	27,968	0.0%	17050 Work Study/Homebound Tutors
244,790	-	-	-	-	3,504,334	2.0%	17710 Speech Pathologists
92,147	7,180	-	-	-	1,978,585	1.1%	17910 Special Education Preschool
75,500	6,000	-	-	-	716,579	0.4%	17990 SPED Transition
238,627	273,700	68,151	-	-	2,227,877	1.3%	18000 Athletics
4,894,605	5,726,580	2,784,424	7,670,265	5,861	173,366,884	100.0%	Total
2.8%	3.3%	1.6%	4.4%	0.0%	100.0%		Percent

**GENERAL FUND EXPENDITURES FY 2022 - 2023**

**Pupil Services Summary**

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
21110 Attendance Services	102,584	-	-	121,795	224,379	28,669	-	-	55,686	84,355
21130 Social Work Services	-	1,708,911	-	-	1,708,911	-	548,127	-	-	548,127
21140 Pupil Auditing Services	-	-	216,877	238,563	455,440	-	-	77,561	99,291	176,852
21150 Archives/Records Mgmt.	-	-	120,318	100,444	220,762	-	-	41,618	33,914	75,532
21180 Dropout Prevention	-	344,650	-	-	344,650	-	104,087	-	-	104,087
21190 Community Liaisons	-	-	-	393,439	393,439	-	-	-	159,505	159,505
21220 Counseling Services	119,482	7,190,496	254,154	53,131	7,617,263	34,719	2,397,055	75,111	22,919	2,529,804
21260 Pupil Scheduling	-	221,010	-	-	221,010	-	74,081	-	-	74,081
21340 Nursing Services	-	1,032,855	-	-	1,032,855	-	285,284	-	-	285,284
21400 Psychological Services	-	1,686,494	-	-	1,686,494	-	570,668	-	-	570,668
21500 Audiology Services	-	166,508	-	-	166,508	-	49,404	-	-	49,404
21600 Occup. & Phys. Therapy	-	565,368	-	-	565,368	-	178,346	-	-	178,346
21700 Behavior Intervention	-	280,324	-	-	280,324	-	90,085	-	-	90,085
21910 Before and After School	-	154,000	-	390,109	544,109	-	35,350	-	154,367	189,717
Total	222,066	13,350,616	591,349	1,297,481	15,461,512	63,388	4,332,487	194,290	525,682	5,115,847
Percent	1.0%	62.3%	2.8%	6.1%	72.1%	0.3%	20.2%	0.9%	2.5%	23.9%

**GENERAL FUND EXPENDITURES FY 2022 - 2023**

**Pupil Services Summary**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name	
228,700	2,500	400	-	-	540,334	2.5%	21110	Attendance Services
700	-	-	-	-	2,257,738	10.5%	21130	Social Work Services
27,390	50,000	-	-	-	709,682	3.3%	21140	Pupil Auditing Services
9,319	4,022	460	400	-	310,495	1.4%	21150	Archives/Records Mgmt.
-	-	-	-	-	448,737	2.1%	21180	Dropout Prevention
3,808	-	-	-	-	556,752	2.6%	21190	Community Liaisons
66,030	117,168	3,700	1,000	-	10,334,965	48.2%	21220	Counseling Services
-	-	-	-	-	295,091	1.4%	21260	Pupil Scheduling Services
1,500	-	-	-	-	1,319,639	6.2%	21340	Nursing Services
3,000	15,098	-	-	-	2,275,260	10.6%	21400	Psychological Services
2,899	-	-	-	-	218,811	1.0%	21500	Audiology Services
3,800	724	-	-	-	748,238	3.5%	21600	Occup. & Phys. Therapy
1,068	-	-	-	-	371,477	1.7%	21700	Behavior Intervention
50,000	265,550	-	-	-	1,049,376	4.9%	21910	Before and After School Programs
398,214	455,062	4,560	1,400	-	21,436,595	100.0%	Total	
1.9%	2.1%	0.0%	0.0%	0.0%	100.0%		Percent	

**GENERAL FUND EXPENDITURES FY 2022 - 2023**

**Instructional Staff Support Services Summary**

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
22110 Student Achievement Accountability	630,958	-	-	104,256	735,214	209,481	-	-	32,766	242,247
22111 Multi-Tier Support Services	-	220,108	-	9,203	229,311	-	50,295	-	2,106	52,401
22120 Curriculum Alignment	308,030	417,774	445,700	67,547	1,239,051	102,686	132,690	153,680	22,401	411,457
2212Y Science Kit Refurbishment	-	-	-	137,477	137,477	-	-	-	56,213	56,213
22130 Instructional Staff Training Services	-	449,554	111,961	103,756	665,271	-	132,180	31,346	34,843	198,369
22140 Academic Student Assessment	119,180	140,180	495,257	100,436	855,053	45,792	41,955	156,688	47,648	292,083
22190 Achieve Team	-	60,530	104,741	-	165,271	-	21,830	29,682	-	51,512
22210 Supervision of LRS	-	18,287	401,012	242,633	661,932	-	4,179	98,719	82,953	185,851
22220 School Library Services	-	3,790,151		845,237	4,635,388	-	1,288,092	-	304,723	1,592,815
22240 Educational TV Services	-	-	416,413	87,961	504,374	-	-	143,111	21,048	164,159
22310 Supervision of Special Education	142,430	-	472,557	166,508	781,495	41,251	-	144,387	71,352	256,990
22320 Supervision of Career & Technical Education	-	12,083	320,238	96,409	428,730	-	2,768	93,293	33,410	129,471
22330 Supervision of Adult Education	128,218	-	-	100,148	228,366	40,320	-	-	28,561	68,881
22340 Supervision of Athletic Programs	442,103	-	149,114	54,754	645,971	130,169	-	53,961	13,206	197,336
22350 Supervision of ESL /Foreign Language	-	-	98,967	17,112	116,079	-	-	22,947	10,109	33,056
22370 Supervision of Gifted & Talented	-	1,950	84,468	17,211	103,629	-	450	24,981	10,133	35,564
22380 Supervision SPED Early Childhood	-	-	-	48,225	48,225	-	-	-	19,979	19,979
22400 Supervision of Summer Enrichment	16,275	75,000	4,630	55,800	151,705	3,979	17,138	1,061	13,610	35,788
22410 Supervision of IB Program	-	311,581	-	-	311,581	-	106,822	-	-	106,822
22420 Supervision of Summer High School	6,443	1,840	-	5,471	13,754	1,473	422	-	1,251	3,146
22910 Equity & Inclusion	-	8,138	-	-	8,138	-	1,862	-	-	1,862
Total	1,793,637	5,507,176	3,105,058	2,260,144	12,666,015	575,151	1,800,683	953,856	806,312	4,136,002
Percent	9.4%	28.7%	16.2%	11.8%	66.0%	3.0%	9.4%	5.0%	4.2%	21.6%

**GENERAL FUND EXPENDITURES FY 2022 - 2023**

**Instructional Staff Support Services Summary**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name	
20,141	18,600	3,348	-	-	1,019,550	5.3%	22110	Student Achievement Accountability
276,938	8,080	-	-	-	566,730	3.0%	22111	Multi-Tier Support Services
69,701	472,605	5,580	2,790	-	2,201,184	11.5%	22120	Curriculum Alignment
-	75,000	-	-	-	268,690	1.4%	2212Y	Science Kit Refurbishment
163,457	24,402	4,200	2,500	-	1,058,199	5.5%	22130	Instructional Staff Training Services
267,700	20,000	6,200	-	-	1,441,036	7.5%	22140	Academic Student Assessment
5,300	7,000	-	424,565	-	653,648	3.4%	22190	Achieve Team
1,000	4,553	1,000	-	-	854,336	4.5%	22210	Supervision of LRS
49,843	12,435	4,000	11,105	-	6,305,586	32.9%	22220	School Library Services
14,200	8,500	23,000	2,000	-	716,233	3.7%	22240	Educational TV Services
140,000	8,500	1,965	750	-	1,189,700	6.2%	22310	Supervision of Special Education
48,500	3,500	-	4,500	-	614,701	3.2%	22320	Supervision of Career & Technical Education
2,180	-	-	-	-	299,427	1.6%	22330	Supervision of Adult Education
42,391	4,893	1,000	-	-	891,591	4.6%	22340	Supervision of Athletic Programs
1,600	3,000	-	-	-	153,735	0.8%	22350	Supervision of ESL /Foreign Language
29,238	10,000	-	250	-	178,681	0.9%	22370	Supervision of Gifted & Talented
-	1,559	-	-	-	69,763	0.4%	22380	Supervision SPED Early Childhood
-	-	-	-	-	187,493	1.0%	22400	Supervision of Summer Enrichment
4,251	-	-	-	-	422,654	2.2%	22410	Supervision of IB Program
644	465	-	-	3,418	21,427	0.1%	22420	Supervision of Summer High School
33,000	20,000	2,000	-	-	65,000	0.3%	22910	Equity & Inclusion
1,170,084	703,092	52,293	448,460	3,418	19,179,364	100.0%	Total	
6.1%	3.7%	0.3%	2.3%	0.0%	100.0%	Percent		

# GENERAL FUND EXPENDITURES FY 2022 - 2023

## General Administration Services Summary

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
23120 Board Secretary/Clerk	-	-	-	72,808	72,808	-	-	-	22,245	22,245
23130 Treasurer Services	-	-	-	-	-	-	-	-	-	-
23140 Election Services	-	-	-	-	-	-	-	-	-	-
23150 Legal Services	-	-	-	-	-	-	-	-	-	-
23160 Tax Assessment/Collection	-	-	-	-	-	-	-	-	-	-
23170 Audit Services	-	-	-	-	-	-	-	-	-	-
23180 Staff Relations/Negotiations	-	21,809	-	1,990	23,799	-	5,053	-	457	5,510
23181 ESP Staff Relations	-	-	-	88,988	88,988	-	-	-	33,683	33,683
23190 District Accountability	-	-	-	5,890	5,890	-	-	-	1,642	1,642
23210 Superintendent	563,835	-	-	60,218	624,053	134,712	-	-	13,960	148,672
23230 State & Federal Relations	6,000	-	-	-	6,000	1,341	-	-	-	1,341
23910 Charter School Admin.	-	-	220,100	-	220,100	-	-	66,406	-	66,406
Total	569,835	21,809	220,100	229,894	1,041,638	136,053	5,053	66,406	71,987	279,499
Percent	26.4%	1.0%	10.2%	10.7%	48.3%	6.3%	0.2%	3.1%	3.3%	13.0%

## School Administration Services Summary

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
24110 Office of the Principal	9,065,586	193,629	92,968	6,506,973	15,859,156	2,858,243	44,794	22,013	2,351,158	5,276,208
24130 School Business Mgmt.	211,568	-	-	205,913	417,481	65,388	-	-	73,263	138,651
24900 Adm.	1,836	27,534	-	-	29,370	421	6,294	-	-	6,715
Total	9,278,990	221,163	92,968	6,712,886	16,306,007	2,924,052	51,088	22,013	2,424,421	5,421,574
Percent	38.3%	0.9%	0.4%	27.7%	67.3%	12.1%	0.2%	0.1%	10.0%	22.4%

# GENERAL FUND EXPENDITURES FY 2022 - 2023

## General Administration Services Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
49,703	2,000	-	21,335	-	168,091	7.8%	23120 Board Secretary/Clerk
24,320	-	-	-	-	24,320	1.1%	23130 Treasurer Services
30,500	200	-	-	-	30,700	1.4%	23140 Election Services
285,000	-	-	-	-	285,000	13.2%	23150 Legal Services
155,000	-	-	-	-	155,000	7.2%	23160 Tax Assessment/Collection
89,780	500	-	-	-	90,280	4.2%	23170 Audit Services
46,420	3,500	-	-	-	79,229	3.7%	23180 Staff Relations/Negotiations
22,300	35,500	1,329	-	-	181,800	8.4%	23181 ESP Staff Relations
2,100	1,750	-	-	-	11,382	0.5%	23190 District Accountability
22,061	1,000	450	5,147	-	801,383	37.2%	23210 Office of the Superintendent
25,500	5,200	-	-	-	38,041	1.8%	23230 State & Federal Relations
3,300	400	-	1,000	-	291,206	13.5%	23910 Charter School Admin.
755,984	50,050	1,779	27,482	-	2,156,432	100.0%	Total
35.1%	2.3%	0.1%	1.3%	0.0%	100.0%		Percent

## School Administration Services Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
146,790	585,354	30,221	1,500,610	-	23,398,339	96.6%	24110 Office of the Principal
	-	-	-	-	556,132	2.3%	24130 School Business Management
58,477	176,142	-	1,395	-	272,099	1.1%	24900 Oth. Supp. Serv.- School Adm.
205,267	761,496	30,221	1,502,005	-	24,226,570	100.0%	Total
0.8%	3.1%	0.1%	6.2%	0.0%	100.0%		Percent



**GENERAL FUND EXPENDITURES FY 2022 - 2023**

**Business Administration Services Summary**

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
25010 Support Services - Business	230,303	-	-	43,576	273,879	64,827	-	-	15,501	80,328
25100 Financial Services	136,636	-	618,366	499,956	1,254,958	45,402	-	192,949	183,124	421,475
25200 Procurement/Contracting	136,584	-	423,017	52,455	612,056	32,181	-	139,897	12,163	184,241
25300 Warehouse & Distribution	-	-	-	204,346	204,346	-	-	-	54,111	54,111
25310 Postage & Mail Services	-	-	-	-	-	-	-	-	-	-
Total	503,523	-	1,041,383	800,333	2,345,239	142,410	-	332,846	264,899	740,155
Percent	15.7%	0.0%	32.4%	24.9%	73.1%	4.4%	0.0%	10.4%	8.3%	23.1%

**Maintenance & Operations Summary**

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
26100 Maint. & Operation Supervision	249,823	-	153,507	295,162	698,492	61,826	-	54,359	100,925	217,110
26210 Operations (Custodians)	-	-	-	7,877,102	7,877,102	-	-	-	2,778,256	2,778,256
26230 Building Maintenance	-	-	-	2,823,141	2,823,141	-	-	-	1,025,094	1,025,094
26250 Utilities	-	-	2,970	56,799	59,769	-	-	670	26,892	27,562
26300 Grounds Maintenance	-	-	-	1,030,513	1,030,513	-	-	-	370,649	370,649
26500 Non-Student Vehicle Maint	-	-	8,714	49,332	58,046	-	-	3,081	16,782	19,863
26600 Security Services	-	-	306,937	2,267,058	2,573,995	-	-	96,346	744,076	840,422
Total	249,823	-	472,128	14,399,107	15,121,058	61,826	-	154,456	5,062,674	5,278,956
Percent	0.8%	0.0%	1.5%	45.6%	47.9%	0.2%	0.0%	0.5%	16.0%	16.7%

**GENERAL FUND EXPENDITURES FY 2022 - 2023**

**Business Administration Services Summary**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
7,600	1,000	1,000	2,000	(3,152)	362,655	11.3%	25010 Support Services - Business
37,385	7,774	4,000	(23,580)	(77,225)	1,624,787	50.6%	25100 Financial Services
25,950	4,550	2,304	1,334	(25,204)	805,231	25.1%	25200 Procurement/Contracting
7,892	5,700	-	-	-	272,049	8.5%	25300 Warehouse & Distribution
145,000	-	-	-	-	145,000	4.5%	25310 Postage & Mail Services
223,827	19,024	7,304	(20,246)	(105,581)	3,209,722	100.0%	Total
7.0%	0.6%	0.2%	-0.6%	-3.3%	100.0%		Percent

**Maintenance & Operations Summary**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
80,406	7,400	6,000	-	-	1,009,408	3.2%	26100 Maint. & Operation Supervision
1,030,750	315,446	20,925	(3,113)	-	12,019,366	38.0%	26210 Operations (Custodians)
608,231	866,169	17,300	-	-	5,339,935	16.9%	26230 Building Maintenance
1,796,434	4,904,364	-	-	-	6,788,129	21.5%	26250 Utilities
223,703	110,783	15,000	-	-	1,750,648	5.5%	26300 Grounds Maintenance
-	236,500	-	-	-	314,409	1.0%	26500 Non-Student Vehicle Maint
917,214	31,565	15,400	-	-	4,378,596	13.9%	26600 Security Services
4,656,738	6,472,227	74,625	(3,113)	-	31,600,491	100.0%	Total
14.7%	20.5%	0.2%	0.0%	0.0%	100.0%		Percent

**GENERAL FUND EXPENDITURES FY 2022 - 2023**

**Student Transportation Services**

Program # & Name		Salaries					Benefits				
		Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
27100	Transportation Supervision	110,890	-	79,838	421,197	611,925	36,310	-	25,307	176,426	238,043
27200	Vehicle Operation Services	-	-	-	3,017,079	3,017,079	-	-	-	1,158,922	1,158,922
27400	Vehicle Services	-	-	79,267	327,552	406,819	-	-	27,917	111,452	139,369
27500	Small Engine Maintenance	-	-	-	99,894	99,894	-	-	-	39,154	39,154
Total		110,890	-	159,105	3,865,722	4,135,717	36,310	-	53,224	1,485,954	1,575,488
Percent		1.6%	0.0%	2.4%	57.1%	61.1%	0.5%	0.0%	0.8%	22.0%	23.3%

**Central Services Summary**

Program # & Name		Salaries					Benefits				
		Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
28010	Support Services - Central	284,207	-	116,836	112,127	513,170	92,258	-	34,697	40,067	167,022
28130	Grants Acquisition Office	-	-	219,989	170,105	390,094	-	-	50,957	62,930	113,887
28230	Community Relations Services	123,757	-	193,297	70,505	387,559	42,434	-	55,283	21,572	119,289
28300	Human Resource Services	261,926	-	478,949	653,713	1,394,588	82,222	-	156,307	250,718	489,247
28320	Recruiting & Placement Services	-	34,526	-	-	34,526	-	7,888	-	-	7,888
28340	Non-Instructional Staff Dev.	-	-	-	7,930	7,930	-	-	-	34,810	34,810
28341	Non-Instructional Staff Training	-	-	1,000	126,691	127,691	-	-	450	39,966	40,416
28380	Equal Opportunity Program	-	-	125,746	41,761	167,507	-	-	36,733	15,077	51,810
28400	Information Technology	124,807	-	1,132,813	117,422	1,375,042	28,989	-	363,293	40,996	433,278
28420	Technology Support	-	-	1,049,062	134,611	1,183,673	-	-	308,296	53,702	361,998
28440	Network Services	132,372	-	759,800	-	892,172	31,206	-	258,670	-	289,876
28450	Telecommunications	-	-	181,613	-	181,613	-	-	61,288	-	61,288
28510	Unemployment Insurance	-	-	-	-	-	-	-	-	-	-
28550	Safety Program	-	2,470	-	2,470	4,940	-	564	-	564	1,128
Total		927,069	36,996	4,259,105	1,437,335	6,660,505	277,109	8,452	1,325,974	560,402	2,171,937
Percent		7.0%	0.3%	32.2%	10.9%	50.4%	2.1%	0.1%	10.0%	4.2%	16.4%

**Retiree Services & Administrative Support Summary**

Program # & Name		Salaries					Benefits				
		Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
29100	Volunteer Services	-	360	120,629	55,594	176,583	-	80	38,563	18,226	56,869
29500	Non Teacher Post Employment Benefits	352,246	-	-	266,329	618,575	80,488	-	-	102,328	182,816
Total		352,246	360	120,629	321,923	795,158	80,488	80	38,563	120,554	239,685
Percent		11.3%	0.0%	3.9%	10.3%	25.5%	2.6%	0.0%	1.2%	3.9%	7.7%

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

**GENERAL FUND EXPENDITURES FY 2022 - 2023**

**Student Transportation Services**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name	
276,422	5,500	-	-	-	1,131,890	16.7%	27100	Transportation Supervision
69,670	470,700	-	-	-	4,716,371	69.7%	27200	Vehicle Operation Services
11,350	212,000	-	-	-	769,538	11.4%	27400	Vehicle Services
-	12,500	-	-	-	151,548	2.2%	27500	Small Engine Maintenance
357,442	700,700	-	-	-	6,769,347	100.0%	Total	
5.3%	10.4%	0.0%	0.0%	0.0%	100.0%	Percent		

**Central Services Summary**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name	
31,078	6,625	7,000	1,500	-	726,395	5.5%	28010	Support Services - Central
16,500	3,374	1,000	700	126,968	652,523	4.9%	28130	Grants Acquisition Office
245,509	119,300	1,957	1,075	-	874,689	6.6%	28230	Community Relations Services
229,009	10,000	900	3,532	(41,241)	2,086,035	15.8%	28300	Human Resource Services
161,000	-	-	-	-	203,414	1.5%	28320	Recruiting & Placement Services
385,600	5,000	-	-	-	433,340	3.3%	28340	Non-Instructional Staff Development
36,200	16,000	-	1,000	-	221,307	1.7%	28341	Non-Instructional Staff Training
8,354	1,707	-	200	-	229,578	1.7%	28380	Equal Opportunity Program
964,086	403,000	5,782	(61,936)	-	3,119,252	23.6%	28400	Information Technology
75,363	209,210	41,750	(465,789)	-	1,406,205	10.6%	28420	Technology Support
1,002,577	1,600	136,757	-	-	2,322,982	17.6%	28440	Network Services
512,000	-	10,877	-	-	765,778	5.8%	28450	Telecommunications
162,250	-	-	-	-	162,250	1.2%	28510	Unemployment Insurance
9,000	-	898	-	-	15,966	0.1%	28550	Safety Program
3,838,526	775,816	206,921	(519,718)	85,727	13,219,714	100.0%	Total	
29.0%	5.9%	1.6%	-3.9%	0.6%	100.0%	Percent		

**Retiree Services & Administrative Support Summary**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name	
11,271	68,625	1,480	400	-	315,228	10.1%	29100	Volunteer Services
-	-	-	2,000,000	-	2,801,391	89.9%	29500	Non Teacher Post Employment Benefits
11,271	68,625	1,480	2,000,400	-	3,116,619	100.0%	Total	
0.4%	2.2%	0.0%	64.2%	0.0%	100.0%	Percent		

# GENERAL FUND EXPENDITURES FY 2022 - 2023

## Community Services

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
33100 Tesla Infant/Toddler Program	-	-	-	234,116	234,116	-	-	-	92,865	92,865
33400 GED Services and Testing	-	-	-	5,350	5,350	-	-	-	1,226	1,226
33500 Facility Rental Services	-	-	133,544	132,460	266,004	-	-	41,590	30,266	71,856
33910 Crossing Guard Services	-	-	-	298,745	298,745	-	-	-	68,299	68,299
34100 Adult Basic Education	-	108,879	-	3,485	112,364	-	39,981	-	797	40,778
Total	-	108,879	133,544	674,156	916,579	-	39,981	41,590	193,453	275,024
Percent	0.0%	6.4%	7.9%	39.8%	54.0%	0.0%	2.4%	2.5%	11.4%	16.2%

## Fund Balance Summary

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

**GENERAL FUND EXPENDITURES FY 2022 - 2023**

**Community Services**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
-	4,538	-	-	-	331,519	19.5%	33100 Tesla Infant/Toddler Program
-	250	-	-	-	6,826	0.4%	33400 GED Services and Testing
11,400	9,500	1,400	450,000	10,320	820,480	48.4%	33500 Facility Rental Services
-	750	-	-	-	367,794	21.7%	33910 Crossing Guard Services
4,977	9,500	1,500	200	-	169,319	10.0%	34100 Adult Basic Education
16,377	24,538	2,900	450,200	10,320	1,695,938	100.0%	Total
1.0%	1.4%	0.2%	26.5%	0.6%	100.0%		Percent

**Fund Balance Summary**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
-	-	-	2,100,000	-	2,100,000	2.4%	91000 Assigned - AMP Implementation
-	-	-	-	-	-	0.0%	91000 Assigned - Time Sheet System
-	-	-	-	-	-	0.0%	91000 Assigned - Strategic Pan
-	-	-	75,798,971	-	75,798,971	84.9%	91000 Unassigned - Contingency
-	-	-	-	-	-	0.0%	93210 Restricted - TABOR Refunds
-	-	-	6,314,114	-	6,314,114	7.1%	93210 Restricted - TABOR
-	-	-	270,348	-	270,348	0.3%	93220 Restricted - MYO
-	-	-	4,604,000	-	4,604,000	5.2%	94000 Committed - Encumbrances
-	-	-	150,000	-	150,000	0.2%	99000 Unassigned - Unanticipated
-	-	-	89,237,433	-	89,237,433	100.0%	Total
0.0%	0.0%	0.0%	100.0%	0.0%	100.0%		Percent

**Colorado Springs School District 11**  
**GENERAL FUND (Excludes Preschool & Risk Management Funds)**  
**Detail Schedule of Expenditures, Transfers, and Reserves by Program**  
**FY 2022-23 Adopted Budget**

Program Name	Number	Actual		Budget		
		2019-20 Actual	2020-21 Actual	2021-22 Mid-Year	Difference	2022-23 Adopted
INSTRUCTIONAL SERVICES						
General Education	00100-00300	96,131,060	84,324,420	113,776,605	(538,944)	113,237,661
Intramural Activities	002IA	59,183	21,304	86,542	223	86,765
Montessori Preschool	00400	207,277	166,366	203,907	(19,360)	184,547
Post Secondary	00500	805,702	743,176	1,157,299	-	1,157,299
Gifted and Talented	00700	3,384,891	2,890,009	3,724,556	(132,924)	3,591,632
International Baccalaureate	007IB	80,446	69,862	145,511	(21,055)	124,456
General Instructional Media	00800	113,906	99,153	132,418	-	132,418
Spark Online Academy	00901	-	61,489	1,592,738	712,163	2,304,901
Achieve Online	009AC	1,357,193	1,243,492	1,400,068	143,284	1,543,352
Alternative Programs	009AL	2,547,128	2,368,693	3,510,870	(545,965)	2,964,905
AVID Program	009AV	435,128	267,790	380,056	(49,419)	330,637
Instructional Staff Stipends	009CA	1,721,992	1,646,093	1,910,635	-	1,910,635
Committed Youth/Detention Center	009CY/DC	66,932	15,103	131,000	-	131,000
Digital School	009DS	489,783	440,449	593,928	(67,746)	526,182
Early College High School	009EC	926,668	880,623	1,135,961	117,929	1,253,890
English Language Learners	009ES	4,212,517	3,480,295	4,305,750	74,127	4,379,877
Expelled Students	009EX	279,263	258,746	343,630	31,352	374,982
MESA	009ME	6,423	4,384	500	-	500
Student Conferences, Clubs & Activities	009SC	57,821	385	68,279	-	68,279
Summer Literacy	009SL	-	-	84,000	-	84,000
Summer School	009SS	-	375	20,930	-	20,930
Production Printing Fund	009TP	746,602	776,329	1,124,917	(147,469)	977,448
Teachers' Post Employment Benefits	009TR	770,754	1,313,507	3,449,114	-	3,449,114
Career & Technical Education	009VE	569,043	639,988	905,712	(59,247)	846,465
Literacy	05110	2,697,886	2,410,574	2,865,536	122,463	2,987,999
Junior ROTC	08910	704,044	673,560	872,176	(9,881)	862,295
Challenger Learning Center	13450	70,625	48,150	83,000	-	83,000
Special Education (includes Pre-school)	17000 & 17910	18,909,968	18,276,957	21,804,523	1,470,434	23,274,957
Work Study	17050	18,463	14,100	27,968	-	27,968
Speech Pathologists	17710	2,775,073	2,744,975	2,859,867	644,467	3,504,334
Transition Program	17990	460,844	433,307	696,104	20,475	716,579
Athletics	18000	1,903,709	1,544,452	2,272,331	(44,454)	2,227,877
TOTAL INSTRUCTIONAL SERVICES		142,510,324	127,858,106	171,666,431	1,700,453	173,366,884
STUDENT SUPPORT						
Pupil Services						
Interpretation Services	21001	-	21,064	48,000	-	48,000
Attendance Services	21110	318,140	337,009	399,685	92,649	492,334
Social Work Services	21130	1,772,350	1,838,949	1,905,358	352,380	2,257,738
Pupil Auditing Services	21140	262,497	361,018	662,040	47,642	709,682
Archives/Records Management	21150	267,111	272,216	300,796	9,699	310,495
Dropout Prevention Services	21180	471,747	465,464	531,601	(82,864)	448,737
Community Liaisons	21190	466,386	477,089	487,788	68,964	556,752
Counseling Services	21220	7,336,156	7,475,773	9,477,580	857,385	10,334,965
Pupil Scheduling Services	21260	259,127	263,300	286,773	8,318	295,091
Nursing Services	21340	1,030,233	1,106,797	1,320,169	(530)	1,319,639
Medicaid	21390	2,498	-	-	-	-
Psychological Services	21400	1,845,049	1,700,477	1,964,616	310,644	2,275,260
Audiology Services	21500	186,832	195,015	212,210	6,601	218,811
Occupational & Physical Therapists	21600	637,018	655,193	727,603	20,635	748,238
Behavior Intervention Specialists	21700	306,569	282,379	342,438	29,039	371,477
Before and After School Programs	21910	110,470	701	269,204	780,172	1,049,376
Total Pupil Services		15,272,183	15,452,444	18,935,861	2,500,734	21,436,595



**Colorado Springs School District 11**  
**GENERAL FUND (Excludes Preschool & Risk Management Funds)**  
**Detail Schedule of Expenditures, Transfers, and Reserves by Program**  
**FY 2022-23 Adopted Budget**

		Actual		Budget		
		2019-20	2020-21	2021-22		2022-23
Program Name	Number	Actual	Actual	Mid-Year	Difference	Adopted
Instructional Staff						
Student Achievement Accountability	22110	811,448	874,930	996,123	23,427	1,019,550
Multi-Tier Systems of Support	22111	349,741	251,349	566,730	-	566,730
Curriculum Alignment	22120	1,575,991	1,473,813	1,619,445	581,739	2,201,184
Instructional Use Requirement	2212Y	180,235	197,007	260,205	8,485	268,690
Instructional Staff Training Services	22130	909,568	667,559	1,040,757	17,442	1,058,199
Academic Student Assessment	22140	721,550	924,249	1,364,911	76,125	1,441,036
Achieve Team	22190	552,320	161,911	641,579	12,069	653,648
Supervision of LRS	22210	751,248	694,432	828,174	26,162	854,336
Learning Resource Sources	22220	5,319,851	5,463,631	6,156,189	149,397	6,305,586
Educational Television Services	22240	628,244	608,544	675,638	40,595	716,233
Supervision of Special Education	22310	1,158,217	1,213,974	1,147,920	41,780	1,189,700
Supervision - Career and Technical	22320	257,463	391,792	602,169	12,532	614,701
Supervision - Adult Education	22330	253,673	259,342	287,329	12,098	299,427
Supervision - Athletics	22340	775,869	754,844	849,443	42,148	891,591
Supervision - ESL	22350	194,660	130,667	147,048	6,687	153,735
Supervision - Gifted and Talented	22370	175,527	126,789	172,767	5,914	178,681
Supervision - Special Ed Early Childhd	22380	71,658	61,709	67,535	2,228	69,763
Supervision - Summer Literacy	22400	298	472	189,129	(1,636)	187,493
Supervision - IB Program	22410	319,353	314,557	379,390	43,264	422,654
Supervision - Summer School	22420	3,675	3,675	21,427	-	21,427
Equity & Inclusion	22910	-	-	276,420	(211,420)	65,000
Total Instructional Staff		15,010,589	14,575,246	18,290,328	889,036	19,179,364
TOTAL DIRECT INSTRUCTION and INSTRUCTIONAL SUPPORT		172,793,096	157,885,796	208,892,620	5,090,223	213,982,843
GENERAL ADMINISTRATION						
Board Secretary/Clerk	23120	175,901	125,313	165,790	2,301	168,091
Treasurer Services	23130	3,342	3,573	24,320	-	24,320
Election Services	23140	111,598	222,585	30,700	-	30,700
Legal Services	23150	110,567	158,300	285,000	-	285,000
Tax Assessment/Collection	23160	157,986	159,820	155,000	-	155,000
Audit Services	23170	89,395	87,889	90,280	-	90,280
Staff Relations/Negotiations	23180	121,722	141,764	92,278	(13,049)	79,229
ESP Staff Relations	23181	155,908	160,457	174,630	7,170	181,800
District Accountability Services	23190	6,646	2,990	11,382	-	11,382
Office of the Superintendent	23210	831,497	845,811	676,740	124,643	801,383
State and Federal Relations	23230	27,998	29,719	38,041	-	38,041
Charter School Administration	23910	141,681	175,926	283,485	7,721	291,206
TOTAL GENERAL ADMINISTRATION		1,934,241	2,114,147	2,027,646	128,786	2,156,432
SCHOOL ADMINISTRATION						
Office of the Principal	24110	19,286,280	18,976,835	25,917,349	(2,519,010)	23,398,339
School Business Management	24130	500,865	496,414	509,824	46,308	556,132
Other Support Services	24900	86,777	184,881	272,099	-	272,099
TOTAL SCHOOL ADMINISTRATION		19,873,922	19,658,130	26,699,272	(2,472,702)	24,226,570
BUSINESS ADMINISTRATION						
Support Services - Business	25010	329,175	322,520	392,075	(29,420)	362,655
Financial Services	25100	1,162,258	1,250,201	1,546,193	78,594	1,624,787
Purchasing Services	25200	729,453	717,862	791,181	14,050	805,231
Warehousing & Distribution	25300	248,883	230,083	282,312	(7,363)	274,949
Postage and Mail Services	25310	135,381	130,965	145,000	-	145,000
TOTAL BUSINESS ADMINISTRATION		2,605,150	2,651,631	3,156,761	55,861	3,212,622
MAINTENANCE & OPERATIONS						
Maintenance & Operations Supervision	26100	939,709	883,746	973,028	36,380	1,009,408
Operations (Custodians)	26210	9,007,422	8,712,993	10,793,514	1,225,852	12,019,366
Building Maintenance	26230	4,459,103	4,425,021	5,605,682	(265,747)	5,339,935
Utilities	26250	4,749,669	5,647,716	6,917,662	(129,533)	6,788,129
Grounds Maintenance	26300	1,579,037	1,391,013	1,963,876	(213,228)	1,750,648
Non-Student Vehicle Maintenance	26500	210,540	469,841	311,700	2,709	314,409
Security Services	26600	3,383,619	3,045,646	3,774,387	594,209	4,368,596
TOTAL MAINTENANCE & OPERATIONS		24,329,099	24,575,976	30,339,849	1,250,642	31,590,491

**Colorado Springs School District 11**  
**GENERAL FUND (Excludes Preschool & Risk Management Funds)**  
**Detail Schedule of Expenditures, Transfers, and Reserves by Program**  
**FY 2022-23 Adopted Budget**

		Actual		Budget		
Program Name	Number	2019-20 Actual	2020-21 Actual	2021-22 Mid-Year	Difference	2022-23 Adopted
STUDENT TRANSPORTATION SERVICES						
Transportation Supervision	27100	861,568	890,729	1,333,158	(201,268)	1,131,890
Vehicle Operation Services	27200	3,445,046	3,306,577	4,958,848	(242,477)	4,716,371
Vehicle Services	27400	544,830	808,728	750,383	19,155	769,538
Small Engine Maintenance	27500	127,145	141,008	144,252	7,296	151,548
TOTAL TRANSPORTATION SERVICES		4,978,589	5,147,042	7,186,641	(417,294)	6,769,347
CENTRAL SERVICES						
Support Services - Central	28010	719,677	702,007	718,209	21,186	739,395
Grants Acquisition Office	28130	506,272	580,147	623,131	29,392	652,523
Community Relations Services	28230	770,965	539,901	745,079	129,610	874,689
Human Resources Services	28300	1,747,681	1,709,314	1,972,551	110,584	2,083,135
Recruitment & Placement Services	28320	66,346	69,404	203,414	-	203,414
Non-Instructional Staff Development	28340	331,731	301,537	433,340	-	433,340
Non-Instructional Staff Training	28341	171,174	109,130	216,560	4,747	221,307
EOP, Ombudsman	28380	206,965	206,297	208,446	21,132	229,578
Information Service Systems	28400	2,003,785	2,706,410	2,140,480	978,772	3,119,252
Technology Equipment Maintenance	28420	1,119,454	1,387,872	1,153,837	252,368	1,406,205
Network Operations Services	28440	1,891,052	1,950,174	2,324,464	(1,482)	2,322,982
Telecommunications	28450	2,196,359	838,362	1,932,368	(1,166,590)	765,778
Unemployment Insurance	28510	148,619	172,748	162,250	-	162,250
Safety Program	28550	13,056	1,571	15,966	-	15,966
TOTAL CENTRAL SERVICES		11,893,136	11,274,874	12,850,095	379,719	13,229,814
OTHER SERVICES						
Volunteer Services	29100	265,633	262,049	304,101	8,127	312,228
Non-Teacher Post Employment Benefits	29500	1,083,040	862,525	2,754,903	46,488	2,801,391
TOTAL OTHER SERVICES		1,348,673	1,124,574	3,059,004	54,615	3,113,619
COMMUNITY SERVICES						
TESLA Childcare	33100	236,290	256,282	333,383	(1,864)	331,519
GED Testing	33400	4,028	4,995	6,826	-	6,826
Facility Rentals	33500	338,461	197,453	815,738	4,742	820,480
Crossing Guard Services	33910	246,637	214,457	367,794	-	367,794
Adult Basic Education	34100	195,078	163,195	165,449	3,870	169,319
TOTAL COMMUNITY SERVICES		1,020,494	836,382	1,689,190	6,748	1,695,938
CONSTRUCTION SERVICES						
Renovations	40000	38,326	234,880	-	-	-
TOTAL CONSTRUCTION SERVICES		38,326	234,880	-	-	-
TOTAL EXPENDITURES		240,814,726	225,503,432	295,901,078	4,076,598	299,977,676
FUND BALANCE						
Restricted - TABOR	93210	-	-	6,314,114	-	6,314,114
Restricted Multi-Year Obligations	93220	-	-	270,348	-	270,348
Assigned - Strategic Plan	90000	-	-	82,000	(82,000)	-
Assigned Time Sheet System	90001	-	-	142,500	(142,500)	-
Assigned for AMP Implementation	91000	-	-	2,400,000	(300,000)	2,100,000
Assigned Encumbrance	94000	-	-	1,040,000	3,564,000	4,604,000
Unassigned - Contingency	91000	-	-	62,369,668	13,429,303	75,798,971
Unassigned - Unanticipated	99000	-	-	150,000	-	150,000
TOTAL FUND BALANCES		-	-	72,768,630	16,468,803	89,237,433
TOTAL EXPENDITURES & FUND BALANCE		240,814,726	225,503,432	368,669,708	20,545,401	389,215,109

**Colorado Springs School District 11**  
**GENERAL FUND - (Preschool Fund & Risk Mgmt Fund not Included)**  
**Detail Schedule of Employee Compensation and Benefits**  
**Adopted Budget - FY 2022-23**

Object Name	Number	Job Classification	2022-23 Adopted	
<b>Administrators</b>				
Regular Salaries	011010	Administrators	\$ 13,359,237	
Substitute & Temporary Staff	012010	Administrators	\$ 30,000	
Supplemental Pay	015010	Administrators	266,596	
Post Employment Compensation	016010	Administrators	352,246	\$ 14,008,079
Employee Benefits	020010	Administrators		4,190,571
Mileage Allowance - Administrators	029010	Administrators		106,216
<b>Total Administrators</b>				<b>18,304,866</b>
<b>Professional-Instructional</b>				
Regular Salaries	011020	Professional-Instructional	112,793,803	
Substitute & Temporary Staff	012020	Professional-Instructional	4,166,307	
Supplemental Pay	015020	Professional-Instructional	4,466,748	
Post Employment Compensation	016020	Professional-Instructional	637,310	122,064,168
Employee Benefits	020020	Professional-Instructional		38,835,549
Worker's Compensation	021620	Professional-Instructional		11,073
<b>Total Professional-Instructional</b>				<b>160,910,790</b>
<b>Non-teacher Professional</b>				
Regular Salaries	011030	Professional-Other	10,243,892	
Substitute & Temporary Staff	012030	Professional-Other	37,074	
Supplemental Pay	015030	Professional-Other	29,733	10,310,699
Employee Benefits	020030	Professional-Other		3,197,329
Mileage Allowance - Professionals	029030	Professional-Other		18,460
<b>Total Professional-Other</b>				<b>13,526,488</b>
<b>Paraprofessionals</b>				
Regular Salaries	011040	Paraprofessionals	13,465,522	
Substitute & Temporary Staff	012040	Paraprofessionals	557,467	
Supplemental Pay	015040	Paraprofessionals	206,362	14,229,351
Employee Benefits	020040	Paraprofessionals		5,203,255
Car Insurance Allowance	029140	Paraprofessionals		2,500
<b>Total Paraprofessionals</b>				<b>19,435,106</b>
<b>Office/Administrative Support</b>				
Regular Salaries	011050	Office/Administrative Support	10,049,341	
Substitute & Temporary Staff	012050	Office/Administrative Support	721,347	
Overtime Pay	013050	Office/Administrative Support	186,510	
Supplemental Pay	015050	Office/Administrative Support	132,231	
Post Employment Compensation	016050	Office/Administrative Support	266,329	11,355,758
Employee Benefits	020050	Office/Administrative Support		4,077,075
Tuition Reimbursement	024050	Office/Administrative Support		33,000
<b>Total Office/Administrative Support</b>				<b>15,465,833</b>
<b>Crafts, Trades &amp; Services</b>				
Regular Salaries	011060	Crafts, Trades & Services	18,004,396	
Substitute & Temporary Staff	012060	Crafts, Trades & Services	28,765	
Overtime Pay	013060	Crafts, Trades & Services	404,572	
Supplemental Pay	015060	Crafts, Trades & Services	230,284	18,668,017
Employee Benefits	020060	Crafts, Trades & Services		6,615,170
Worker's Compensation	021660	Crafts, Trades & Services		41,774
Mileage Allowance - Crafts, Trades & Service	029060	Crafts, Trades & Services		700
<b>Total Crafts, Trades &amp; Services</b>				<b>25,325,661</b>
<b>Total Employee Compensation</b>				<b>190,636,072</b>
<b>Total Employee Benefits</b>				<b>62,332,672</b>
<b>Total Employee Compensation &amp; Benefits</b>				<b>\$ 252,968,744</b>

**Colorado Springs School District 11**  
**GENERAL FUND - (Preschool Fund & Risk Mgmt Fund not Included)**  
**Detail Schedule of Expenditures, Transfers, and Reserves by Object and Job Classification**  
**Adopted Budget - FY 2022-23**

<b>Object Name</b>	<b>Number</b>	<b>Job Classification</b>	<b>2022-23 Adopted</b>	
<b>Employee Compensation</b>				
Regular Salaries	011010	Administrators	\$ 13,359,237	
Regular Salaries	011020	Professional-Instructional	112,793,803	
Regular Salaries	011030	Professional-Other	10,243,892	
Regular Salaries	011040	Paraprofessionals	13,465,522	
Regular Salaries	011050	Office/Administrative Support	10,049,341	
Regular Salaries	011060	Crafts, Trades & Services	18,004,396	
Substitute & Temporary Staff	012010	Administrators	30,000	
Substitute & Temporary Staff	012020	Professional-Instructional	4,166,307	
Substitute & Temporary Staff	012030	Professional-Other	37,074	
Substitute & Temporary Staff	012040	Paraprofessionals	557,467	
Substitute & Temporary Staff	012050	Office/Administrative Support	721,347	
Substitute & Temporary Staff	012060	Crafts, Trades & Services	28,765	
Overtime Pay	013040	Paraprofessionals	-	
Overtime Pay	013050	Office/Administrative Support	186,510	
Overtime Pay	013060	Crafts, Trades & Services	404,572	
Additional/Extra Duty/Stipend Pay	015010	Administrators	266,596	
Additional/Extra Duty/Stipend Pay	015020	Professional-Instructional	4,466,748	
Additional/Extra Duty/Stipend Pay	015030	Professional-Other	29,733	
Additional/Extra Duty/Stipend Pay	015040	Paraprofessionals	206,362	
Additional/Extra Duty/Stipend Pay	015050	Office/Administrative Support	132,231	
Additional/Extra Duty/Stipend Pay	015060	Crafts, Trades & Services	230,284	
Post Employment Compensation	016010	Administrators	352,246	
Post Employment Compensation	016020	Professional-Instructional	637,310	
Post Employment Compensation	016050	Office/Administrative Support	266,329	
<b>Total Employee Compensation</b>				<b>190,636,072</b>
<b>Employee Benefits</b>				
Employee Benefits	020010	Administrators	4,190,571	
Employee Benefits	020020	Professional-Instructional	38,835,549	
Employee Benefits	020030	Professional-Other	3,197,329	
Employee Benefits	020040	Paraprofessionals	5,203,255	
Employee Benefits	020050	Office/Administrative Support	4,077,075	
Employee Benefits	020060	Crafts, Trades & Services	6,615,170	
Employee Benefits	021620	Worker's Compensation	11,073	
Employee Benefits	021660	Worker's Compensation	41,774	
Tuition Reimbursement	024050	Office/Administrative Support	33,000	
Mileage Allowance	029010	Administrators	106,216	
Mileage Allowance	029030	Professional-Other	18,460	
Mileage Allowance	029060	Crafts, Trades & Services	700	
Car Insurance Allowance	029140	Paraprofessionals	2,500	
<b>Total Employee Benefits</b>				<b>62,332,672</b>
<b>Total Employee Compensation &amp; Benefits</b>				<b>252,968,744</b>

**Colorado Springs School District 11**  
**GENERAL FUND - (Preschool Fund & Risk Mgmt Fund not Included)**  
**Detail Schedule of Expenditures, Transfers, and Reserves by Object and Job Classification**  
**Adopted Budget - FY 2022-23**

Object Name	Number	Job Classification	2022-23 Adopted	
<b>Purchased Services</b>				
<b>Professional &amp; Technical Services</b>				
Treasurer Collection Fees	031100	n/a	155,000	
Election Services	031200	n/a	30,500	
Treasurer Services	031300	n/a	12,320	
Legal Services	033100	n/a	720,520	
Audit Services	033200	n/a	88,300	
Negotiations Services	033300	n/a	7,400	
Other Purchased Personal Services	039000	n/a	2,057,286	
<b>Total Professional &amp; Technical Services</b>				<b>3,071,326</b>
<b>Property Services</b>				
Utilities - Water	041100	n/a	1,195,815	
Utilities - Sewage	041200	n/a	154,883	
Utilities - Storm Water Fees	041300	n/a	215,736	
Utilities - Garbage Disposal	042100	n/a	230,000	
Repairs & Maintenance	043000	n/a	166,123	
Repair Copy Machines	043100	n/a	215,304	
<b>Total Purchased Property Services</b>				<b>2,177,861</b>
<b>Other Purchased Services</b>				
Other Services (Maintenance & Operations)	050000	n/a	7,024,417	
Field Trips	051300	n/a	51,938	
Student Transportation - Parents	051400	n/a	9,300	
Student Transportation - Contractor	051500	n/a	49,800	
Student Transportation	051900	n/a	-	
Insurance - Non-benefit	052000	n/a	180,419	
Unemployment Insurance	052500	n/a	153,250	
Telecommunications	053000	n/a	512,000	
Postage	053300	n/a	10,707	
Cable TV/On-Line Services	053400	n/a	-	
Courier Service	053500	n/a	171,000	
Advertising	054000	n/a	182,563	
Printing, Binding & Duplicating	055000	n/a	519,075	
Tuition to Private Sources	056400	n/a	140,852	
Tuition to other Agencies	056500	n/a	168,905	
Tuition paid to Other Organizations	056900	n/a	1,042,702	
Travel, Registration & Entry Fees	058000	n/a	793,599	
In-state Travel	058100	n/a	6,000	
Out-of-state Travel	058200	n/a	10,000	
Mileage Reimbursements	058300	n/a	121,621	
P/S Other School District	059200	n/a	131,000	
<b>Total Other Purchased Services</b>				<b>11,279,148</b>
<b>Total All Purchased Services</b>				<b>16,528,335</b>

**Colorado Springs School District 11**  
**GENERAL FUND - (Preschool Fund & Risk Mgmt Fund not Included)**  
**Detail Schedule of Expenditures, Transfers, and Reserves by Object and Job Classification**  
**Adopted Budget - FY 2022-23**

<b>Object Name</b>	<b>Number</b>	<b>Job Classification</b>	<b>2022-23 Adopted</b>	
<b>Supplies &amp; Materials</b>				
Projected Instructional Supply Carryover	061000	n/a	4,500,000	
Projected Non-Instructional Supply Carryover	061000	n/a	1,500,000	
General Supplies	061000	n/a	5,371,348	
Lamps & Light Bulbs	061100	n/a	8,000	
Custodial Support	061400	n/a	41,000	
Graduation Supplies	061700	n/a	16,500	
Inventory Write-Off	061800	n/a	1,040	
Utilities - Natural Gas	062100	n/a	1,298,677	
Utilities - Electricity	062200	n/a	3,605,687	
Motor Vehicle Fuels	062600	n/a	636,000	
Curriculum Resources & Textbooks	064200	n/a	2,339,700	
Library Books/Periodicals	064300	n/a	109,735	
Book Binding	064400	n/a	10,000	
Electronic Media	065000	n/a	2,226,323	
Other Supplies	069000	n/a	69,000	
Uniforms	069100	n/a	19,000	
<b>Total Supplies &amp; Materials</b>				<b>21,752,010</b>
<b>Capital Outlay</b>				
Equipment Greater than \$5,000 per item	073000	n/a	50,100	
Furniture	073300	n/a	-	
Technology Equipment	073400	n/a	28,600	
Equipment Less than \$5,000 per item	073500	n/a	3,087,807	
<b>Total Capital Outlay</b>				<b>3,166,507</b>
<b>Other Expenditures &amp; Reserves</b>				
<b>Other Expenditures</b>				
Dues and Fees	081000	n/a	124,149	
School Rental Incentives	084100	n/a	450,000	
Field Trips	085100	n/a	90,114	
Internal Technology Services	085300	n/a	-	
User Charges	086000	n/a	(27,493)	
Indirect Charges	086900	n/a	(255)	
<b>Total Other Expenditures</b>				<b>636,515</b>
<b>Reserves</b>				
Unassigned	084000	n/a	76,224,536	
Unassigned - Unanticipated	084000	n/a	150,000	
Assigned - Strategic Plan	084000	n/a	-	
Assigned - Time Sheet System	084000	n/a	-	
Assigned - Retirement Incentives	084000	n/a	4,500,000	
Assigned - AMP implementation	084000	n/a	2,100,000	
Reserve for Encumbrance	084000	n/a	4,604,000	
Restricted - TABOR	084000	n/a	6,314,114	
Restricted - Multi-Year Obligations	084000	n/a	270,348	
<b>Total Reserves</b>			94,162,998	<b>94,162,998</b>
<b>Total Other Expenditures &amp; Reserves</b>				<b>94,799,513</b>
<b>Total General Fund Expenditures by Object</b>				<b>\$ 389,215,109</b>

**Colorado Springs School District 11**  
**General Education - Expenditures for Elementary & Secondary**  
**Adopted 2022-23**

Acct #	Budgeted Expenditures	Elementary Schools	Middle Schools	High Schools	Central Support	Totals
011020	Teacher Salaries	36,238,102	14,792,816	17,098,396	1,808,563	69,937,877
011040	T/A Salaries	2,345,957	343,508	181,515	29,647	2,900,627
012020	Teacher Substitutes	-	-	4,000	3,104,973	3,108,973
012040	T/ A Substitutes	-	-	-	333,559	333,559
015020	Teacher Extra Pay	-	-	5,899	50,545	56,444
020020	Teacher Benefits	11,629,663	4,863,637	5,720,593	846,892	23,060,784
020040	T/A Benefits	772,910	122,063	76,364	46,724	1,018,061
039000	Professional/Consultant Services	-	-	-	145,000	145,000
043000	Instructional Equipment Maint.	-	8,000	110	-	8,110
043100	Copier Maintenance	77,327	54,611	30,000	-	161,938
050000	Other Purchased Services	-	-	299,327	509,387	808,714
051300	Contracted Transportation	2,288	1,950	2,500	-	6,738
055000	Printing	201,870	20,220	3,750	28,806	254,646
058000	Travel & Registration	-	-	22,000	-	22,000
058300	Mileage Reimbursement	-	-	-	-	-
061000	Instructional Supplies	331,163	230,666	472,321	615,460	1,649,610
061000	Instructional Supplies - Projected Carryover	-	-	-	-	-
064200	Textbooks	101,842	9,296	43,000	1,453,194	1,607,332
064300	Library Books/Media	59,484	18,960	11,500	-	89,944
065000	Electronic Media	65,974	23,700	61,715	756,230	907,619
073400	Technology Equipment	16,000	1,000	25,000	-	42,000
073500	Non-Capital Equipment	61,544	12,000	-	2,420,550	2,494,094
084000	Contingency	-	-	-	4,500,000	4,500,000
085100	Internal Transportation	16,200	6,500	4,500	-	27,200
085300	Tech Equipment Repair and Maintenance	-	-	-	527,825	527,825
<b>Total Expenditures</b>		<b>51,920,323</b>	<b>20,508,927</b>	<b>24,062,490</b>	<b>17,177,355</b>	<b>113,669,095</b>
<b>% of Total</b>		<b>45.7%</b>	<b>18.0%</b>	<b>21.2%</b>	<b>15.1%</b>	<b>100.0%</b>
<b>Staff FTE:</b>						
EDUCATION SUPPORT PROF.		48.26	6.88	5.00	1.00	60.14
TEACHERS		518.15	223.20	493.40	32.20	1,234.75
<b>FTE Totals</b>		<b>566.41</b>	<b>230.08</b>	<b>498.40</b>	<b>33.20</b>	<b>1,294.89</b>
<b>% of Total</b>		<b>43.7%</b>	<b>17.8%</b>	<b>38.5%</b>	<b>2.6%</b>	<b>100.0%</b>

Average teacher salary = Budgeted Teacher Salary equals 69,937,877 divided by 1,234.75

\$	56,641
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**Colorado Springs School District 11**  
**Elementary Education - Expenditures by Instructional Subject**  
**Adopted 2022-23**

Acct #	Object	Regular 00100	Art 02000	Physical Curriculum 08000	Music 12000	FY 22-23 Adopted
011020	TEACHER SALARY	29,218,537	1,788,035	2,461,217	2,770,312	36,238,102
011040	PARAPROF. SALARY	2,345,957				2,345,957
020020	TEACHER BENEFIT	9,476,801	599,278	658,962	894,621	11,629,663
020040	PARAPROF. BENEFIT	772,910				772,910
043100	COPIER MAINTENANCE	77,327	-	-	-	77,327
051300	CONTRACTED TRANSPORTATION	2,288				2,288
055000	PRINTING	201,870	-	-	-	201,870
058000	TRAVEL & REGISTRATION	-	-	-	-	-
061000	INSTRUCTIONAL SUPPLIES	331,163	-	-	-	331,163
064200	TEXTBOOKS	101,842	-	-	-	101,842
064300	LIBRARY BOOKS/MEDIA	59,484	-	-	-	59,484
065000	ELECTRONIC MEDIA	65,974	-	-	-	65,974
073400	TECHNOLOGY EQUIPMENT	16,000	-	-	-	16,000
073500	NON-CAPITAL EQUIPMENT	61,544	-	-	-	61,544
085100	INTERNAL TRANSPORTATION	16,200	-	-	-	16,200
		-				
<b>Total Expenditures</b>		<b>42,747,897</b>	<b>2,387,313</b>	<b>3,120,180</b>	<b>3,664,934</b>	<b>51,920,323</b>
<b>% of Total</b>		<b>82.3%</b>	<b>4.6%</b>	<b>6.0%</b>	<b>7.1%</b>	<b>100.0%</b>

**Staff FTE:**

EDUCATION SUPPORT PROF.	48.26	-	-	-	48.26
TEACHERS	415.10	27.10	31.50	44.45	518.15
<b>FTE Totals</b>	<b>463.36</b>	<b>27.10</b>	<b>31.50</b>	<b>44.45</b>	<b>566.41</b>
<b>% of Total</b>	<b>81.8%</b>	<b>4.8%</b>	<b>5.6%</b>	<b>7.8%</b>	<b>100.0%</b>



**Colorado Springs School District 11**  
**Middle School Education - Expenditures by Instructional Subject**  
**Adopted 2022-23**

Acct #	Object	Regular 00200	Art 02000	Physical Curriculum 08000	Music 12000	FY 22-23 Adopted
011020	TEACHER SALARY	12,040,271	547,627	1,132,941	1,071,977	14,792,816
011040	PARAPROF. SALARY	343,508	-	-	-	343,508
020020	TEACHER BENEFIT	4,030,587	183,543	303,332	346,175	4,863,637
020040	PARAPROF. BENEFIT	122,063	-	-	-	122,063
043000	REPAIRS	8,000	-	-	-	8,000
043100	COPIER MAINTENANCE	54,611	-	-	-	54,611
051300	CONTRACTED TRANSPORTATION	1,950	-	-	-	1,950
055000	PRINTING	20,000	110	-	110	20,220
061000	INSTRUCTIONAL SUPPLIES	160,764	19,318	10,350	40,234	230,666
064200	TEXTBOOKS	9,296	-	-	-	9,296
064300	LIBRARY BOOKS/MEDIA	18,960	-	-	-	18,960
065000	ELECTRONIC MEDIA	23,700	-	-	-	23,700
073400	TECHNOLOGY EQUIPMENT	1,000	-	-	-	1,000
073500	NON-CAPITAL EQUIPMENT	12,000	-	-	-	12,000
085200	INTERNAL TRANSPORTATION	6,500	-	-	-	6,500
<b>Total Expenditures</b>		<b>16,853,210</b>	<b>750,598</b>	<b>1,446,623</b>	<b>1,458,496</b>	<b>20,508,927</b>
<b>% of Total</b>		<b>82.2%</b>	<b>3.7%</b>	<b>7.1%</b>	<b>7.1%</b>	<b>100.0%</b>

**Staff FTE:**

EDUCATION SUPPORT PROF.	6.88	-	-	-	6.88
TEACHERS	191.20	8.30	14.50	9.20	223.20
<b>FTE Totals</b>	<b>198.08</b>	<b>8.30</b>	<b>14.50</b>	<b>9.20</b>	<b>230.08</b>
<b>% of Total</b>	<b>86.1%</b>	<b>3.6%</b>	<b>6.3%</b>	<b>4.0%</b>	<b>100.0%</b>

**Colorado Springs School District 11**  
**High School Education - Expenditures by Instructional Subject**  
**Adopted 2022-23**

Acct #	Object	Job Class	Regular 00300	Art 02000	Business 03000	English 05000	Foreign Language 06000
011020	REGULAR EMPLOYEES	TEACHER	1,414,274	692,781	361,539	2,791,374	1,230,887
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	181,515	-	-	-	-
012020	TEMP. EMPLOYEES	TEACHER	-	-	-	-	4,000
015020	SUPPLEMENTAL PAY	TEACHER	-	-	-	-	5,899
020020	EMPLOYEE BENEFITS	TEACHER	459,389	232,193	116,636	896,556	396,214
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	76,364	-	-	-	-
043000	REPAIRS AND MAINTENANCE		110	-	-	-	-
043100	COPIER MAINTENANCE		30,000	-	-	-	-
050000	OTHER PURCHASED SERVICES		299,327	-	-	-	-
051300	CONTRACTED TRANSPORTATION		2,500	-	-	-	-
055000	PRINTING		3,750	-	-	-	-
058000	TRAVEL & REGISTRATION		20,000	-	-	-	-
061000	INSTRUCTIONAL SUPPLIES		148,451	40,882	8,045	35,000	16,900
064200	TEXTBOOKS		43,000	-	-	-	-
064300	LIBRARY BOOKS/MEDIA		11,500	-	-	-	-
065000	ELECTRONIC MEDIA		61,715	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		25,000	-	-	-	-
085100	INTERNAL TRANSPORTATION		4,500	-	-	-	-
<b>Total Expenditures</b>			<b>2,781,395</b>	<b>965,856</b>	<b>486,220</b>	<b>3,722,930</b>	<b>1,653,900</b>
<b>% of Total</b>			<b>11.6%</b>	<b>4.0%</b>	<b>2.0%</b>	<b>15.5%</b>	<b>6.9%</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		5.00	-	-	-	-
	TEACHERS		256.60	10.50	5.00	42.90	20.60
<b>FTE Totals</b>			<b>261.60</b>	<b>10.50</b>	<b>5.00</b>	<b>42.90</b>	<b>20.60</b>
<b>% of Total</b>			<b>52.5%</b>	<b>2.1%</b>	<b>1.0%</b>	<b>8.6%</b>	<b>4.1%</b>

<b>Physical Curriculum 08000</b>	<b>Family &amp; Consumer Education 09000</b>	<b>Industrial Arts 10000</b>	<b>Math 11000</b>	<b>Music 12000</b>	<b>Science 13000</b>	<b>Social Science 15000</b>	<b>FY 22-23 Adopted</b>
1,453,290	258,240	272,668	2,852,104	573,383	2,635,146	2,562,710	17,098,396
-	-	-	-	-	-	-	181,515
-	-	-	-	-	-	-	4,000
-	-	-	-	-	-	-	5,899
389,102	93,187	87,807	1,080,285	185,163	881,076	902,985	5,720,593
-	-	-	-	-	-	-	76,364
-	-	-	-	-	-	-	110
-	-	-	-	-	-	-	30,000
-	-	-	-	-	-	-	299,327
-	-	-	-	-	-	-	2,500
-	-	-	-	-	-	-	3,750
-	-	-	-	2,000	-	-	22,000
23,247	29,382	15,400	36,820	49,794	41,500	26,900	472,321
-	-	-	-	-	-	-	43,000
-	-	-	-	-	-	-	11,500
-	-	-	-	-	-	-	61,715
-	-	-	-	-	-	-	25,000
-	-	-	-	-	-	-	4,500
<b>1,865,639</b>	<b>380,809</b>	<b>375,875</b>	<b>3,969,209</b>	<b>810,340</b>	<b>3,557,722</b>	<b>3,492,595</b>	<b>24,062,490</b>
<b>7.8%</b>	<b>1.6%</b>	<b>1.6%</b>	<b>16.5%</b>	<b>3.4%</b>	<b>14.8%</b>	<b>14.5%</b>	<b>100.0%</b>
-	-	-	-	-	-	-	5.00
18.60	4.00	4.00	42.60	9.20	41.00	38.40	493.40
<b>18.60</b>	<b>4.00</b>	<b>4.00</b>	<b>42.60</b>	<b>9.20</b>	<b>41.00</b>	<b>38.40</b>	<b>498.40</b>
<b>3.7%</b>	<b>0.8%</b>	<b>0.8%</b>	<b>8.5%</b>	<b>1.8%</b>	<b>8.2%</b>	<b>7.7%</b>	<b>100.0%</b>



**GENERAL FUND**

**EXPENDITURE DETAIL**

**OF**

**INDIVIDUAL PROGRAMS**

## **INTRODUCTION PAGE**

### **Division and Division Head**

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

### **Program Budget Manager**

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

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

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

Compensation packages were approved by the Board of Education at on June 9, 2022. These compensation approvals account for the salary and benefit increases on the detail pages of the FY22/23 adopted budget. One final factor, employee insurance benefit budgets will not see an increase in premiums for FY22/23

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

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

Program: General Elementary Education  
Program Budget Manager: Michael W. Gaal and Karey Urbanski  
Division: Superintendent and Personnel Support Services  
Division Head: Michael W. Gaal and Phoebe Bailey

Program No.: 00100  
Date: July 1, 2022

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR EMPLOYEES	TEACHER	26,426,027	22,814,259	28,675,970	542,567	29,218,537
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	953,318	874,267	1,696,483	649,474	2,345,957
012020	TEMP. EMPLOYEES	TEACHER	-	24,733	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	-	519	-	-	-
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	231	630	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	8,309,472	8,354,485	9,236,357	240,444	9,476,801
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	269,408	279,190	601,621	171,289	772,910
039000	PROFESSIONAL/CONSULTANT SERVICES		795	-	-	-	-
043000	REPAIRS & MAINTENANCE		1,500	-	-	-	-
043100	COPIER MAINTENANCE		92,685	81,804	81,700	(4,373)	77,327
050000	OTHER PURCHASED SERVICES		4,242	161,171	-	-	-
051300	CONTRACTED TRANSPORTATION		258	-	2,288	-	2,288
055000	PRINTING		254,961	206,628	240,954	(39,084)	201,870
058000	TRAVEL & REGISTRATION		8	-	-	-	-
061000	INSTRUCTIONAL SUPPLIES		238,869	328,466	335,575	(4,412)	331,163
064100	SPECIAL PURCHASES		2,142	365	-	-	-
064200	TEXTBOOKS		88,557	163,893	153,843	(52,001)	101,842
064300	LIBRARY BOOKS/MEDIA		35,534	35,613	56,047	3,437	59,484
065000	ELECTRONIC MEDIA		72,455	197,921	70,888	(4,914)	65,974
073400	TECHNOLOGY EQUIPMENT		45,208	-	18,000	(2,000)	16,000
073500	NON-CAPITAL EQUIPMENT		4,617	169,302	74,927	(13,383)	61,544
085100	INTERNAL TRANSPORTATION		11,976	-	14,200	2,000	16,200
085200	INTERNAL WORK ORDERS		1,407	3,953	-	-	-
<b>Total Expenditures</b>			<b>36,813,670</b>	<b>33,697,199</b>	<b>41,258,853</b>	<b>1,489,044</b>	<b>42,747,897</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		53.88	50.58	47.81	0.45	48.26
	TEACHERS		563.90	570.30	550.65	(32.50)	518.15
<b>FTE Totals</b>			<b>617.78</b>	<b>620.88</b>	<b>598.46</b>	<b>(32.05)</b>	<b>566.41</b>

Program:	General Middle School Education	Program No.:	00200
Program Budget Manager:	Michael W. Gaal and Karey Urbanski		
Division:	Superintendent and Personnel Support Services	Date:	July 1, 2022
Division Head:	Michael W. Gaal and Phoebe Bailey		

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 19-20	FY 20-21	FY 21-22	Change	FY 22-23
			Actual	Actual	Mid-Year		Adopted
011020	REGULAR EMPLOYEES	TEACHER	12,317,825	10,128,084	12,386,370	(346,099)	12,040,271
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	157,043	88,052	322,316	21,192	343,508
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	33	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	4,014,559	3,836,228	4,052,006	(21,419)	4,030,587
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	62,909	-	108,772	13,291	122,063
043000	REPAIRS		3,536	1,573	8,000	-	8,000
043100	COPIER MAINTENANCE		55,637	22,793	61,450	(6,839)	54,611
050000	OTHER PURCHASED SERVICES		39	-	-	-	-
051300	CONTRACTED TRANSPORTATION		326	-	2,950	(1,000)	1,950
055000	PRINTING		30,625	8,467	24,000	(4,000)	20,000
058000	TRAVEL & REGISTRATION		350	-	-	-	-
061000	INSTRUCTIONAL SUPPLIES		108,784	72,586	179,358	(18,594)	160,764
064200	TEXTBOOKS		18,176	14,282	15,850	(6,554)	9,296
064300	LIBRARY BOOKS/MEDIA		15,380	24,655	17,660	1,300	18,960
065000	ELECTRONIC MEDIA		19,636	65,837	29,700	(6,000)	23,700
073400	TECHNOLOGY EQUIPMENT		84,356	-	1,000	-	1,000
073500	NON-CAPITAL EQUIPMENT		3,007	125,350	12,800	(800)	12,000
081000	DUES		-	385	-	-	-
085100	INTERNAL TRANSPORTATION		8,409	2,805	10,500	(4,000)	6,500
085200	INTERNAL WORK ORDERS		1,108	2,056	-	-	-
<b>Total Expenditures</b>			<b>16,901,738</b>	<b>14,393,154</b>	<b>17,232,732</b>	<b>(379,522)</b>	<b>16,853,210</b>

### Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	6.88	7.88	6.88	-	6.88
TEACHERS	263.10	249.20	238.10	(14.90)	223.20
<b>FTE Totals</b>	<b>269.98</b>	<b>257.08</b>	<b>244.98</b>	<b>(14.90)</b>	<b>230.08</b>



Program: Intramural Activities  
 Program Budget Manager: Christopher Noll  
 Division: Achievement, Learning, and Leadership  
 Division Head: Tamara Acevedo

Program No. 002IA  
 Date: July 1, 2022

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid- Year	FY 22-23 Change	FY 22-23 Adopted
015020	SUPPLEMENTAL PAY	TEACHER	45,849	41,700	11,707	44,724	-	44,724
020020	EMPLOYEE BENEFITS	TEACHER	9,498	8,732	2,496	9,996	223	10,219
039000	PROFESSIONAL/CONSULTANT SERVICES		3,500	-	-	5,292	-	5,292
051300	CONTRACTED TRANSPORTATION		-	-	-	10,000	-	10,000
061000	GENERAL INSTRUCTIONAL SUPPLIES		7,518	3,042	2,053	12,480	-	12,480
073500	NON-CAPITAL EQUIPMENT		4,148	3,725	3,107	4,050	-	4,050
085100	INTERNAL TRANSPORTATION		6,917	1,984	1,941	-	-	-
<b>Total Expenditures</b>			<b>78,307</b>	<b>59,183</b>	<b>21,304</b>	<b>86,542</b>	<b>223</b>	<b>86,765</b>

Program:	General High School Education	Program No.:	00300
Program Budget Manager:	Michael W. Gaal and Karey Urbanski		
Division:	Superintendent and Personnel Support Services	Date:	July 1, 2022
Division Head:	Michael W. Gaal and Phoebe Bailey		

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR EMPLOYEES	TEACHER	1,328,576	1,040,168	1,446,652	(32,378)	1,414,274
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	106,227	93,898	184,145	(2,630)	181,515
012020	TEMP. EMPLOYEES	TEACHER	-	938	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	202	355,639	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	393,083	470,730	457,405	1,984	459,389
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	30,237	28,812	55,451	20,913	76,364
039000	PROFESSIONAL/CONSULTANT SERVICES		104	-	-	-	-
043000	REPAIRS AND MAINTENANCE		-	1,262	110	-	110
043100	COPIER MAINTENANCE		28,028	13,634	30,000	-	30,000
043200	TECH EQUIPMENT REPAIR & MAINT		-	-	-	-	-
050000	OTHER PURCHASED SERVICES		98,126	109,694	404,327	(105,000)	299,327
051300	CONTRACTED TRANSPORTATION		-	75	2,500	-	2,500
055000	PRINTING		2,198	2,988	3,750	-	3,750
058000	TRAVEL & REGISTRATION		2,546	4,425	20,000	-	20,000
061000	INSTRUCTIONAL SUPPLIES		52,669	21,496	285,433	(136,982)	148,451
064200	TEXTBOOKS		112,471	45,044	43,000	-	43,000
064300	LIBRARY BOOKS/MEDIA		6,973	10,700	68,215	(56,715)	11,500
065000	ELECTRONIC MEDIA		51,346	79,322	61,715	-	61,715
073400	TECHNOLOGY EQUIPMENT		28,306	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		28,027	186,005	32,000	(7,000)	25,000
081000	DUES		-	14	-	-	-
085100	INTERNAL TRANSPORTATION		12,050	3,416	4,500	-	4,500
085200	INTERNAL WORK ORDERS		2,450	941	-	-	-
085700	INTERNAL DIST CLAIM EXP		(3,014)				
<b>Total Expenditures</b>			<b>2,280,605</b>	<b>2,469,201</b>	<b>3,099,203</b>	<b>(317,808)</b>	<b>2,781,395</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		6.00	5.01	6.00	(1.00)	5.00
	TEACHERS		282.00	269.30	273.30	(16.70)	256.60
<b>FTE Totals</b>			<b>288.00</b>	<b>274.31</b>	<b>279.30</b>	<b>(17.70)</b>	<b>261.60</b>

Program:	Montessori Preschool	Program No.:	00400
Program Budget Manager:	Angela Prochnow		
Division:	Achievement/Learning/Leadership and Personnel Support	Date:	July 1, 2022
Division Head:	Tamara Acevedo and Phoebe Bailey		

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid- Year	Change	FY 22-23 Adopted
011020	REGULAR EMPLOYEES	TEACHER	61,398	55,146	69,150	5,785	74,935
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	55,916	57,974	71,957	(17,464)	54,493
015020	SUPPLEMENTAL PAY	TEACHER	1,803	390	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	13,939	14,102	15,868	2,034	17,902
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	24,877	31,033	36,071	(9,715)	26,356
055000	PRINTING		48	-	-	-	-
061000	INSTRUCTIONAL SUPPLIES		3,598	1,859	5,000	-	5,000
065000	ELECTRONIC MEDIA		-	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
086900	INDIRECT COSTS		5,861	5,861	5,861	-	5,861
<b>Total Expenditures</b>			<b>167,440</b>	<b>166,366</b>	<b>203,907</b>	<b>(19,360)</b>	<b>184,547</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		2.62	2.64	2.64	(0.88)	1.76
	TEACHERS		0.60	1.10	1.10	-	1.10
<b>FTE Totals</b>			<b>3.22</b>	<b>3.74</b>	<b>3.74</b>	<b>(0.88)</b>	<b>2.86</b>

Program: Post-Secondary Enrollment Options  
 Program Budget Manager: Duane Roberson  
 Division: Achievement, Learning, and Leadership  
 Division Head: Tamara Acevedo

Program No.: 00500  
 Date: July 1, 2022

### Program Description:

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

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid- Year	Change	FY 22-23 Adopted
015020	SUPPLEMENTAL PAY	TEACHER	-	-	10,668	-	10,668
020020	EMPLOYEE BENEFITS	TEACHER	-	-	2,806	-	2,806
050000	OTHER PUR. SERVICES		287,924	20,403	393,466	-	393,466
055000	PRINTING		-	14	-	-	-
056900	TUITION/FEES - OTHER		511,314	722,758	713,702	-	713,702
064200	TEXTBOOKS/ CURR RES		6,464	-	36,657	-	36,657
<b>Total Expenditures</b>			<b>805,702</b>	<b>743,176</b>	<b>1,157,299</b>	<b>-</b>	<b>1,157,299</b>

Program:	Gifted and Talented	Program No.:	00700
Program Budget Manager:	Emily Andrews		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2022
Division Head:	Tamara Acevedo		

**Program Description:**

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

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid- Year	Change	FY 22-23 Adopted
011020	REGULAR EMPLOYEES	TEACHER	2,515,839	2,131,095	2,813,527	(206,923)	2,606,604
012020	TEMP. EMPLOYEES	TEACHER	15,207	303	13,077	(65)	13,012
015020	SUPPLEMENTAL PAY	TEACHER	-	-	2,030	-	2,030
020020	EMPLOYEE BENEFITS	TEACHER	756,317	738,239	853,242	75,174	928,416
039000	PROFESSIONAL/CONSULTANT SERVICES		1,920	-	9,000	-	9,000
051300	CONTRACTED TRANSPORTATION		-	-	5,000	-	5,000
055000	PRINTING		4,925	208	3,110	(110)	3,000
058000	TRAVEL & REGISTRATION		2,700	1,745	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		-	-	1,300	-	1,300
061000	INSTRUCTIONAL SUPPLIES		12,814	9,861	17,700	(1,000)	16,700
064200	TEXTBOOKS		921	153	3,700	-	3,700
065000	ELECTRONIC MEDIA SUPPLIES		15,153	8,406	870	-	870
081000	DUES		269	-	-	-	-
085100	INTERNAL TRANSPORTATION		739	-	-	-	-
<b>Total Expenditures</b>			<b>3,326,804</b>	<b>2,890,009</b>	<b>3,724,556</b>	<b>(132,924)</b>	<b>3,591,632</b>

**Staff FTE:**

TEACHERS	41.60	40.60	40.60	-	40.60
<b>FTE Totals</b>	<b>41.60</b>	<b>40.60</b>	<b>40.60</b>	<b>-</b>	<b>40.60</b>

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

Program No.: 007IB  
Date: July 1, 2022

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
012020	TEMP. EMPLOYEES	TEACHER	2,979	2,197	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	647	487	-	-	-
050000	OTHER PUR. SERVICES		35,740	39,473	86,469	(7,350)	79,119
055000	PRINTING		2,432	717	4,500	-	4,500
061000	GEN. INST. SUPPLIES		5,313	2,914	9,000	(1,000)	8,000
064200	TEXTBOOKS		2,731	864	7,261	(4,250)	3,011
065000	ELECTRONIC MEDIA SUPPLIES		-	721	7,500	-	7,500
081000	DUES		30,469	22,489	30,781	(8,455)	22,326
085100	INTERNAL TRANSPORTATION		135	-	-	-	-
<b>Total Expenditures</b>			<b>80,446</b>	<b>69,862</b>	<b>145,511</b>	<b>(21,055)</b>	<b>124,456</b>

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

Program No.: 00800  
 Date: July 1, 2022

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
039000	PROFESSIONAL/CONSULTANT SERVICES		3,500	-	-	-	-
050000	OTHER PUR. SERVICES		47,233	36,869	51,007	-	51,007
064300	LIBRARY/MEDIA SUPPLIES		4,072	4,298	7,871	-	7,871
064400	BOOK BINDING		4,168		10,000	-	10,000
065000	ELECTRONIC MEDIA SUPPLIES		54,564	57,986	63,540	-	63,540
<b>Total Expenditures</b>			<b>113,536</b>	<b>99,153</b>	<b>132,418</b>	<b>-</b>	<b>132,418</b>

Program: Other General Education Program Program No.: 00900  
 Program Budget Manager: Various  
 Division: Achievement/Learning/Leadership, Superintendent, and Date: July 1, 2022  
 Personnel Support Services  
 Division Heads: Tamara Acevedo, Michael W. Gaal, and Phoebe Bailey

### Program Description:

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

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

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

Acct #	Job Class	FY19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR EMPLOYEES TEACHER	180,519	58,323	565,878	1,242,685	1,808,563
011040	REGULAR EMPLOYEES PARAPROFESSIONALS	-	-	29,048	599	29,647
012020	TEMP. EMPLOYEES TEACHER	1,675,113	1,329,504	3,331,473	(226,500)	3,104,973
012040	TEMP. EMPLOYEES PARAPROFESSIONALS	182,502	136,631	565,461	(231,902)	333,559
015020	SUPPLEMENTAL PAY TEACHER	-	-	256,537	(205,992)	50,545
015040	SUPPLEMENTAL PAY PARAPROFESSIONALS	-	-	8,173	(8,173)	-
020020	EMPLOYEE BENEFITS TEACHER	433,257	320,108	886,357	(39,465)	846,892
020040	EMPLOYEE BENEFITS PARAPROFESSIONALS	39,645	29,995	134,349	(87,625)	46,724
039000	PROFESSIONAL/CONSULTANT SERVICES	14,814	73,000	-	145,000	145,000
050000	OTHER PURCHASED SERVICES	483,501	269,108	319,259	190,128	509,387
055000	PRINTING	18,551	10,894	28,806	-	28,806
061000	INSTRUCTIONAL SUPPLIES	177,789	193,312	515,530	99,930	615,460
064200	TEXTBOOKS	208,354	466,334	3,137,633	(1,684,439)	1,453,194
065000	ELECTRONIC MEDIA	521,651	396,504	592,377	163,853	756,230
073400	TECHNOLOGY EQUIPMENT	1,889,979	-	20,000	(20,000)	-
073500	NON-CAPITAL EQUIPMENT	-	605,511	2,400,550	20,000	2,420,550
081000	DUES & MEMBERSHIP FEES	7,600	-	-	-	-
084000	CONTINGENCY	-	-	3,500,000	1,000,000	4,500,000
085300	INTERNAL TECH. EQUIPMENT REPAIRS & MAINT.	736,150	736,149	736,150	(208,325)	527,825
<b>Total Expenditures</b>		<b>6,569,426</b>	<b>4,625,373</b>	<b>17,027,581</b>	<b>149,774</b>	<b>17,177,355</b>
<b>Staff FTE:</b>						
TEACHERS		30.70	11.50	32.70	(0.50)	32.20
EDUCATION SUPPORT PROFESSIONALS		-	-	-	1.00	1.00
<b>FTE Totals</b>		<b>30.70</b>	<b>11.50</b>	<b>32.70</b>	<b>0.50</b>	<b>33.20</b>



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

Program No.: 00901  
Date: July 1, 2022

**Program Description:**

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

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

School operations, student supplies, instructional materials

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REG. EMPLOYEES	TEACHER		-	1,172,498	533,594	1,706,092
011040	REG. EMPLOYEES	PARAPROFESSIONALS		-	17,620	1,200	18,820
015020	ADD SALARIES	TEACHER		-	5,000	(20)	4,980
015040	ADD SALARIES	PARAPROFESSIONALS		-	1,500	(5)	1,495
020020	EMPLOYEE BENEFITS	TEACHER		-	347,880	183,843	531,723
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS		-	12,634	847	13,481
039000	PROFESSIONAL/CONSULTANT SERVICES			11,000	-	-	-
043100	COPIER MAINTENANCE			-	100	-	100
050000	OTHER PUR. SERVICES			-	1,500	-	1,500
055000	PRINTING			-	2,000	-	2,000
061000	GENERAL SUPPLIES			-	17,006	(7,296)	9,710
064200	TEXTBOOKS			11,414	-	-	-
065000	ELECTRONIC MEDIA			20,263	5,000	-	5,000
073500	NON-CAPITAL EQUIPMENT			18,813	10,000	-	10,000
<b>Total Expenditures</b>			<b>-</b>	<b>61,489</b>	<b>1,592,738</b>	<b>712,163</b>	<b>2,304,901</b>
<b>Staff FTE:</b>							
	TEACHERS		-	-	19.00	9.00	28.00
	EDUCATION SUPPORT PROFESSIONALS		-	-	0.81	-	0.81
<b>FTE Totals</b>			<b>-</b>	<b>-</b>	<b>19.81</b>	<b>9.00</b>	<b>28.81</b>

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

Program No.: 009AC  
Date: July 1, 2022

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR EMPLOYEES	TEACHER	826,376	749,214	882,135	82,773	964,908
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	23,162	24,025	28,851	470	29,321
015020	SUPPLEMENTAL PAY	TEACHER	-	2,577	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	291,017	290,401	303,809	32,364	336,173
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	9,565	10,407	11,523	670	12,193
043100	COPIER MAINT.		520	420	750	-	750
050000	OTHER PUR. SERVICES		13,054	12,163	13,500	-	13,500
058000	TRAVEL & REGISTRATION		-	286	1,800	-	1,800
061000	INSTRUCTIONAL SUPPLIES		5,249	2,851	2,500	-	2,500
065000	ELECTRONIC MEDIA SUPPLIES		167,353	149,407	145,000	27,007	172,007
073400	TECHNOLOGY EQUIPMENT		1,321	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	1,741	10,000	-	10,000
085100	INTERNAL TRANSPORTATION		-	-	200	-	200
<b>Total Expenditures</b>			<b>1,337,617</b>	<b>1,243,492</b>	<b>1,400,068</b>	<b>143,284</b>	<b>1,543,352</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
	TEACHERS		13.50	13.50	13.50	1.00	14.50
<b>FTE Totals</b>			<b>14.50</b>	<b>14.50</b>	<b>14.50</b>	<b>1.00</b>	<b>15.50</b>

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

Program No.: 009AL  
 Date: July 1, 2022

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR EMPLOYEES	TEACHER	1,832,153	1,696,616	2,606,805	(407,905)	2,198,900
012020	TEMP. EMPLOYEES	TEACHER	7,873	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	7,960	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	602,664	618,433	850,877	(138,060)	712,817
043100	COPIER MAINT.		5,579	3,610	5,500	-	5,500
050000	OTHER PUR. SERVICES		2,717	8,653	11,500	-	11,500
051300	CONTRACTED TRANSPORTATION		(190)	-	-	-	-
055000	PRINTING		6,670	2,747	3,000	-	3,000
058000	TRAVEL & REGISTRATION		539	-	-	-	-
061000	INSTRUCTIONAL SUPPLIES		7,963	7,284	15,474	-	15,474
064200	TEXTBOOKS		458	2,798	1,000	-	1,000
064300	LIBRARY BOOKS/MEDIA		1,741	2,808	4,000	-	4,000
065000	ELECTRONIC MEDIA SUPPLIES		1,240	1,763	1,500	-	1,500
073400	TECHNOLOGY EQUIPMENT		26,631	-	6,500	-	6,500
073500	NON-CAPITAL EQUIPMENT		358	21,655	2,000	-	2,000
085100	INTERNAL TRANSPORTATION		1,063	-	2,714	-	2,714
085200	INTERNAL WORK ORDERS		-	2,325	-	-	-
<b>Total Expenditures</b>			<b>2,505,419</b>	<b>2,368,693</b>	<b>3,510,870</b>	<b>(545,965)</b>	<b>2,964,905</b>
<b>Staff FTE:</b>							
	TEACHERS		35.00	36.50	43.50	(8.00)	35.50
<b>FTE Totals</b>			<b>35.00</b>	<b>36.50</b>	<b>43.50</b>	<b>(8.00)</b>	<b>35.50</b>

Program:	Advancement Via Individual Determination	Program No.:	009AV
Program Budget Manager:	Tamara Acevedo		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2022
Division Head:	Tamara Acevedo		

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR EMPLOYEES	TEACHER	246,108	183,494	277,558	(38,872)	238,686
012020	TEMP. EMPLOYEES	TEACHER	45,159	5,165	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	87	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	82,394	65,451	86,438	(547)	85,891
039000	PROFESSIONAL/CONSULTANT SERVICES		26,435	-	-	-	-
050000	OTHER PUR. SERVICES		734	-	-	-	-
051300	CONTRACTED TRANSPORTATION		5,400	-	-	-	-
055000	PRINTING		1,150	76	50	(25)	25
058000	TRAVEL & REGISTRATION		17,380	850	500	-	500
061000	INSTRUCTIONAL SUPPLIES		3,344	2,388	12,010	(9,975)	2,035
064000	TEXTBOOKS			1,008	-	-	-
081000	DUES		-	9,358	3,500	-	3,500
085100	INTERNAL TRANSPORTATION		1,279	-	-	-	-
<b>Total Expenditures</b>			<b>429,470</b>	<b>267,790</b>	<b>380,056</b>	<b>(49,419)</b>	<b>330,637</b>
<b>Staff FTE:</b>							
	TEACHERS		2.00	4.40	4.40	(0.80)	3.60
<b>FTE Totals</b>			<b>2.00</b>	<b>4.40</b>	<b>4.40</b>	<b>(0.80)</b>	<b>3.60</b>

Program: Instructional Staff Stipends  
 Program Budget Manager: Karey Urbanski  
 Division: Personnel Support Services  
 Division Head: Phoebe Bailey

Program No.: 009CA  
 Date: July 1, 2022

### Program Description:

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

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
012020	TEMP. EMPLOYEES	TEACHER	(240)	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	1,420,902	1,356,052	1,531,687	(6,240)	1,525,447
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	2,724	286	28,027	(115)	27,912
020020	EMPLOYEE BENEFITS	TEACHER	298,035	289,694	342,332	6,240	348,572
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	571	61	6,264	115	6,379
058300	MILEAGE REIMBURSEMENT		-	-	2,325	-	2,325
<b>Total Expenditures</b>			<b>1,721,992</b>	<b>1,646,093</b>	<b>1,910,635</b>	<b>-</b>	<b>1,910,635</b>

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

Program No.: 009DC  
Date: July 1, 2022

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
059200	SERVICES PURCHASED FROM OTHER DISTRICTS		66,932	15,103	131,000	-	131,000
Total Expenditures			66,932	15,103	131,000	-	131,000

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

Program No.: 009DS  
Date: July 1, 2022

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR EMPLOYEES	TEACHER	312,295	281,066	403,092	(54,195)	348,897
015020	SUPPLEMENTAL PAY	TEACHER	39,294	20,869	35,000	(142)	34,858
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	806	1,735	2,000	-	2,000
020020	EMPLOYEE BENEFITS	TEACHER	98,351	95,209	116,556	(11,715)	104,841
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	168	374	630	-	630
043100	COPIER MAINTENANCE		606	163	750	-	750
050000	OTHER PURCHASED SERVICES		-	-	500	-	500
061000	INSTRUCTIONAL SUPPLIES		1,450	222	1,000	-	1,000
065000	ELECTRONIC MEDIA		29,618	36,343	32,000	-	32,000
073500	NON-CAPITAL EQUIPMENT		20	4,467	2,400	(1,694)	706
<b>Total Expenditures</b>			<b>482,608</b>	<b>440,449</b>	<b>593,928</b>	<b>(67,746)</b>	<b>526,182</b>
<b>Staff FTE:</b>							
	TEACHERS		5.50	5.50	6.50	(1.00)	5.50
<b>FTE Totals</b>			<b>5.50</b>	<b>5.50</b>	<b>6.50</b>	<b>(1.00)</b>	<b>5.50</b>

Program:	Odyssey Early College and Career Options	Program No.:	009EC
Program Budget Manager:	Sean Norman		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2022
Division Head:	Tamara Acevedo		

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR EMPLOYEES	TEACHER	550,943	485,492	628,123	139,418	767,541
015020	SUPPLEMENTAL PAY	TEACHER	-	6,500	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	159,588	164,405	202,638	46,288	248,926
039000	PROFESSIONAL/CONSULTANT SERVICES		126,575	111,352	120,000	10,000	130,000
043100	COPIER MAINTENANCE		234	76	50	(25)	25
050000	OTHER PURCHASED SERVICES		-	30	50	(25)	25
051300	CONTRACTED TRANSPORTATION		-	-	-	-	-
055000	PRINTING		230	79	50	(25)	25
058000	TRAVEL & REGISTRATION		480	665	-	-	-
061000	INSTRUCTIONAL SUPPLIES		426	993	50	975	1,025
064200	TEXTBOOKS		71,950	89,817	40,000	40,000	80,000
065000	ELECTRONIC MEDIA		4,359	2,865	5,000	5,000	10,000
073400	TECHNOLOGY EQUIPMENT		79	-	140,000	(140,000)	-
073500	NON-CAPITAL EQUIPMENT		160	18,349	-	16,323	16,323
<b>Total Expenditures</b>			<b>915,024</b>	<b>880,623</b>	<b>1,135,961</b>	<b>117,929</b>	<b>1,253,890</b>
<b>Staff FTE:</b>							
	TEACHERS		11.00	12.00	10.00	2.00	12.00
<b>FTE Totals</b>			<b>11.00</b>	<b>12.00</b>	<b>10.00</b>	<b>2.00</b>	<b>12.00</b>



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

Program No.: 009ES  
Date: July 1, 2022

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR EMPLOYEES	TEACHER	2,703,159	2,081,317	2,605,906	(219,551)	2,386,355
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	400,895	398,559	552,266	243,231	795,497
012020	TEMP. EMPLOYEES	TEACHER	-	-	1,000	-	1,000
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	-	25	-	-	-
013040	TEMP. EMPLOYEES	PARAPROFESSIONALS	705	245	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	1,427	1,653	3,500	-	3,500
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	-	90	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	847,784	763,464	817,175	(23,718)	793,457
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	149,344	172,346	235,482	104,165	339,647
050000	OTHER PURCHASED SERVICES		-	-	2,000	-	2,000
055000	PRINTING		672	84	2,000	-	2,000
058000	TRAVEL & REGISTRATION		77	-	-	-	-
058300	MILEAGE REIMBURSEMENT		1,673	89	2,511	-	2,511
061000	GENERAL SUPPLIES		2,769	1,094	3,910	-	3,910
064200	TEXTBOOKS		32,042	61,328	80,000	(30,000)	50,000
<b>Total Expenditures</b>			<b>4,140,547</b>	<b>3,480,295</b>	<b>4,305,750</b>	<b>74,127</b>	<b>4,379,877</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		19.63	21.48	21.48	7.52	29.00
	TEACHERS		46.00	39.95	40.00	(5.50)	34.50
<b>FTE Totals</b>			<b>65.63</b>	<b>61.43</b>	<b>61.48</b>	<b>2.02</b>	<b>63.50</b>

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

Program No.: 009EX  
Date: July 1, 2022

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR EMPLOYEES	TEACHER	166,981	151,902	189,472	19,412	208,884
012020	TEMP. EMPLOYEES	TEACHER	12,012	19,002	22,982	-	22,982
015020	SUPPLEMENTAL PAY	TEACHER	29,650	20,217	48,983	(300)	48,683
020020	EMPLOYEE BENEFITS	TEACHER	54,465	56,187	68,773	12,240	81,013
050000	OTHER PURCHASED SERVICES		1,509	1,311	1,000	-	1,000
055000	PRINTING		-	-	720	-	720
058300	MILEAGE REIMBURSEMENT		-	-	300	-	300
061000	GEN. INST. SUPPLIES		1,141	1,327	2,000	-	2,000
065000	ELECTRONIC MEDIA SUPPLIES		8,800	8,800	9,000	-	9,000
073500	NON-CAPITAL EQUIPMENT		946	-	400	-	400
<b>Total Expenditures</b>			<b>275,504</b>	<b>258,746</b>	<b>343,630</b>	<b>31,352</b>	<b>374,982</b>
<b>Staff FTE:</b>							
	TEACHERS		3.00	3.00	3.00	-	3.00
<b>FTE Totals</b>			<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>

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

Program No. 009ME  
 Date: July 1, 2022

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
015020	SUPPLEMENTAL PAY	TEACHER	3,000	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	629	-	-	-	-
058000	TRAVEL & REGISTRATION		50	-	-	-	-
061000	GENERAL SUPPLIES		2,744	4,384	500	-	500
<b>Total Expenditures</b>			<b>6,423</b>	<b>4,384</b>	<b>500</b>	<b>-</b>	<b>500</b>

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

Program No.: 009SC  
Date: July 1, 2022

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid- Year	Change	FY 22-23 Adopted
012020	TEMP. EMPLOYEES	TEACHER	-	-	3,750	-	3,750
015020	SUPPLEMENTAL PAY	TEACHER	373	-	3,000	(30)	2,970
020020	EMPLOYEE BENEFITS	TEACHER	79	-	1,509	30	1,539
039000	PROFESSIONAL/CONSULTANT SERVICES		263	-	625	-	625
050000	OTHER PUR. SERVICES		-	-	-	-	-
051300	CONTRACTED TRANSPORTATION		-	-	5,500	-	5,500
058000	TRAVEL & REGISTRATION		45,492	385	45,000	-	45,000
058300	MILEAGE REIMBURSEMENT		-	-	2,645	-	2,645
061000	GENERAL SUPPLIES		2,307	-	6,250	-	6,250
085100	INTERNAL TRANSPORTATION		9,307	-	-	-	-
<b>Total Expenditures</b>			<b>57,821</b>	<b>385</b>	<b>68,279</b>	<b>-</b>	<b>68,279</b>

Program: Summer Enrichment  
 Program Budget Manager: Darian Founds  
 Division: Achievement, Learning, and Leadership  
 Division Head: Tamara Acevedo

Program No. 009SL  
 Date: July 1, 2022

### Program Description:

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

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

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
050000	OTHER PUR. SERVICES		-	-	20,000	-	20,000
051900	STUDENT TRANSPORTATION		-	-	40,000	(40,000)	-
055000	PRINTING		13	-	4,000	-	4,000
061000	GENERAL INSTRUCTIONAL SUPPLIES		-	-	20,000	-	20,000
085100	INTERNAL TRANSPORTATION		-	-	-	40,000	40,000
<b>Total Expenditures</b>			<b>13</b>	<b>-</b>	<b>84,000</b>	<b>-</b>	<b>84,000</b>

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

Program No. 009SS  
 Date: July 1, 2022

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
012020	TEMP. EMPLOYEES	TEACHER	-	-	1,370	-	1,370
015020	SUPPLEMENTAL PAY	TEACHER	-	-	14,184	(63)	14,121
020020	EMPLOYEE BENEFITS	TEACHER	-	-	3,476	63	3,539
055000	PRINTING		-	-	500	-	500
061000	GENERAL SUPPLIES		96	375	1,400	-	1,400
<b>Total Expenditures</b>			<b>96</b>	<b>375</b>	<b>20,930</b>	<b>-</b>	<b>20,930</b>

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

Program No. 009TP  
Date: July 1, 2022

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
012020	TEMP. EMPLOYEES	TEACHER	446,049	477,904	671,634	(87,605)	584,029
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	11,186	12,020	-	-	-
013040	OVERTIME	PARAPROFESSIONALS	-	430	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	93,972	123,663	246,157	(35,408)	210,749
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	23,104	16,862	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	116,377	132,748	205,126	(23,456)	181,670
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	7,461	6,446	-	-	-
050000	OTHER PURCHASED SERVICES		40,050	-	-	-	-
061000	GENERAL SUPPLIES		1,528	67	2,000	(1,000)	1,000
064200	TEXTBOOKS		-	6,064	-	-	-
085100	INTERNAL TRANSPORTATION		6,875	125	-	-	-
<b>Total Expenditures</b>			<b>746,602</b>	<b>776,329</b>	<b>1,124,917</b>	<b>(147,469)</b>	<b>977,448</b>

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

Program No.: 009TR  
 Date: July 1, 2022

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
016020	POST-EMPLOYMENT	TEACHER	504,630	924,188	637,310	-	637,310
020020	EMPLOYEE BENEFITS	TEACHER	266,124	389,319	311,804	-	311,804
084000	CONTINGENCY		-	-	2,500,000	-	2,500,000
<b>Total Expenditures</b>			<b>770,754</b>	<b>1,313,507</b>	<b>949,114</b>	<b>-</b>	<b>949,114</b>



Program:	Career and Technical Education	Program No.:	009VE
Program Budget Manager:	Duane Roberson	Date:	July 1, 2022
Division:	Achievement, Learning, and Leadership		
Division Head:	Tamara Acevedo		

### Program Description:

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

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
012020	TEMP. EMPLOYEES	TEACHER	-	125	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	9,500	22,668	13,119	(54)	13,065
020020	EMPLOYEE BENEFITS	TEACHER	2,083	4,857	2,932	54	2,986
043000	EQUIPMENT MAINTENANCE		210	2,135	5,000	-	5,000
043100	COPIER MAINTENANCE		34	4	50	(25)	25
050000	OTHER PUR. SERVICES		45,706	2,666	84,750	-	84,750
051300	CONTRACTED TRANSPORTATION		-	-	17,700	-	17,700
055000	PRINTING		2	16	50	(25)	25
056900	TUITION/FEES - OTHER		299,308	224,491	329,000	-	329,000
058000	TRAVEL & REGISTRATION		14,892	5,892	116,565	(1,050)	115,515
061000	GENERAL SUPPLIES		52,386	50,217	118,424	(25)	118,399
064200	TEXTBOOKS		-	5,343	-	120,000	120,000
065000	ELECTRONIC MEDIA		3,237	35,502	-	-	-
073000	CAPITAL EQUIPMENT		-	-	10,000	-	10,000
073400	TECHNOLOGY EQUIPMENT		84,887	-	15,000	(15,000)	-
073500	NON-CAPITAL EQUIPMENT		22,414	250,831	192,122	(192,122)	-
081000	DUES		26,458	32,845	1,000	28,000	29,000
085100	INTERNAL TRANSPORTATION		7,926	995	-	1,000	1,000
085200	INTERNAL WORK ORDERS		-	1,400	-	-	-
<b>Total Expenditures</b>			<b>569,043</b>	<b>639,988</b>	<b>905,712</b>	<b>(59,247)</b>	<b>846,465</b>

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

Program No.: 02000  
Date: July 1, 2022

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR SALARIES	TEACHER	2,849,040	2,430,197	2,993,951	34,492	3,028,443
012020	TEMP. EMPLOYEES	TEACHER	7,282	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	271	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	898,142	918,183	974,627	40,386	1,015,013
043000	EQUIPMENT MAINTENANCE		11,225	-	10,000	-	10,000
050000	OTHER PUR. SERVICES		17,093	1,838	21,125	-	21,125
055000	PRINTING		741	247	4,160	(25)	4,135
058000	TRAVEL & REGISTRATION		223	-	-	-	-
058300	MILEAGE REIMBURSEMENT		140	-	500	-	500
061000	GENERAL SUPPLIES		64,348	72,522	81,100	(7,900)	73,200
073500	NON-CAPITAL EQUIPMENT		271	15,572	20,000	-	20,000
<b>Total Expenditures</b>			<b>3,848,776</b>	<b>3,438,560</b>	<b>4,105,463</b>	<b>66,953</b>	<b>4,172,416</b>

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

Program No.: 03000  
 Date: July 1, 2022

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR SALARIES	TEACHER	347,329	315,248	390,945	(29,406)	361,539
020020	EMPLOYEE BENEFITS	TEACHER	113,845	131,139	106,060	10,576	116,636
055000	PRINTING		-	56	50	85	135
058000	TRAVEL & REGISTRATION		665	-	-	-	-
061000	GENERAL SUPPLIES		5,289	4,276	8,095	975	9,070
065000	ELECTRONIC MEDIA		45	2,315	-	-	-
073500	NON-CAPITAL EQUIPMENT		380	23	-	-	-
081000	DUES		60	-	-	-	-
<b>Total Expenditures</b>			<b>467,613</b>	<b>453,056</b>	<b>505,150</b>	<b>(17,770)</b>	<b>487,380</b>

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

Program No.: 04000  
 Date: July 1, 2022

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
058000	TRAVEL & REGISTRATION		770	-	-	-	-
061000	GENERAL SUPPLIES		47	-	1,600	-	1,600
<b>Total Expenditures</b>			<b>817</b>	<b>-</b>	<b>1,600</b>	<b>-</b>	<b>1,600</b>

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

Program No.: 05000  
Date: July 1, 2022

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR SALARIES	TEACHER	2,722,473	2,389,330	2,874,321	(82,947)	2,791,374
020020	EMPLOYEE BENEFITS	TEACHER	837,511	867,124	899,210	(2,654)	896,556
050000	OTHER PUR. SERVICES		32	-	-	-	-
055000	PRINTING		960	208	1,050	(25)	1,025
058000	TRAVEL & REGISTRATION		-	40	-	-	-
061000	GENERAL SUPPLIES		36,647	20,149	51,830	1,000	52,830
064200	TEXTBOOKS		9,184	1,490	-	-	-
065000	ELECTRONIC MEDIA		85	3,169	-	-	-
073500	NON-CAPITAL EQUIPMENT		54	110	-	-	-
<b>Total Expenditures</b>			<b>3,606,946</b>	<b>3,281,619</b>	<b>3,826,411</b>	<b>(84,626)</b>	<b>3,741,785</b>

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

Program No. 05110  
 Date: July 1, 2022

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR EMPLOYEES	TEACHER	1,994,328	1,739,795	2,164,707	78,946	2,243,653
015020	SUPPLEMENTAL PAY	TEACHER	26,434	21,403	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	626,175	647,997	700,619	43,717	744,336
050000	OTHER PUR. SERVICES		188	258	-	-	-
055000	PRINTING		8	-	3,000	(2,865)	135
058000	TRAVEL & REGISTRATION		75	90	-	-	-
061000	INSTRUCTIONAL SUPPLIES		10,821	9,906	18,366	(875)	17,491
065000	ELECTRONIC MEDIA		2,587	13	-	-	-
073500	NON-CAPITAL EQUIPMENT		300	788	-	-	-
081000	DUES		778	539	-	-	-
<b>Total Expenditures</b>			<b>2,661,694</b>	<b>2,420,789</b>	<b>2,886,692</b>	<b>118,923</b>	<b>3,005,615</b>
<b>Staff FTE:</b>							
	TEACHERS		32.00	30.50	31.00	(1.50)	29.50
<b>FTE Totals</b>			<b>32.00</b>	<b>30.50</b>	<b>31.00</b>	<b>(1.50)</b>	<b>29.50</b>

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

Program No.: 06000

Date: July 1, 2022

### Program Description:

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

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

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

### Changes:

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR SALARIES	TEACHER	1,275,315	1,089,620	1,213,227	17,660	1,230,887
012020	TEMP. EMPLOYEES	TEACHER	815	-	4,000	-	4,000
015020	SUPPLEMENTAL PAY	TEACHER	-	591	5,939	(40)	5,899
020020	EMPLOYEE BENEFITS	TEACHER	409,554	387,492	382,911	13,303	396,214
055000	PRINTING		698	203	2,360	(25)	2,335
058000	TRAVEL & REGISTRATION		337	85	700	-	700
058300	MILEAGE REIMBURSEMENT		107	9	500	-	500
061000	GENERAL SUPPLIES		16,631	4,940	35,500	1,450	36,950
064200	TEXTBOOKS/CURRICULUM		3,098	4,702	5,000	-	5,000
065000	ELECTRONIC MEDIA		11,312	899	63,980	(63,980)	-
073500	NON-CAPITAL EQUIPMENT		-	963	-	-	-
<b>Total Expenditures</b>			<b>1,717,867</b>	<b>1,489,505</b>	<b>1,714,117</b>	<b>(31,632)</b>	<b>1,682,485</b>

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

Program No.: 08910  
Date: July 1, 2022

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR EMPLOYEES	TEACHER	4,371,925	3,929,675	4,955,931	91,518	5,047,449
015020	ADD SALARIES	TEACHER	80,826	8,897	570	-	570
020020	EMPLOYEE BENEFITS	TEACHER	1,429,537	1,502,316	2,015,915	(664,389)	1,351,526
039000	PROFESSIONAL CONSULTANT SVCS		2,789	1,500	-	-	-
043000	REPAIRS & MAINTENANCE		475	201	500	-	500
050000	OTHER PURCHASED SVCS		8,204	2,137	-	-	-
055000	PRINTING		-	-	110	(110)	-
058000	TRAVEL & REGISTRATION		-	248	-	-	-
061000	SUPPLIES		27,447	38,161	34,122	2,650	36,772
073500	NON CAPITAL EQUIPMENT		2,195	18,393	21,400	-	21,400
081000	DUES		-	205	-	-	-
085100	INTERNAL TRANSPORTATION		665	-	-	-	-
085200	INTERNAL MAINTENANCE		350	-	-	-	-
<b>Total Expenditures</b>			<b>5,924,413</b>	<b>5,501,733</b>	<b>7,028,548</b>	<b>(570,331)</b>	<b>6,458,217</b>
<b>Staff FTE:</b>							
	TEACHERS		7.00	7.00	7.00	-	7.00
<b>FTE Totals</b>			<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>-</b>	<b>7.00</b>



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

Program No.: 09000  
 Date: July 1, 2022

### Program Description:

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

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR SALARIES	TEACHER	218,385	205,450	253,314	4,926	258,240
020020	EMPLOYEE BENEFITS	TEACHER	83,114	89,090	92,607	580	93,187
055000	PRINTING		304	-	100	(50)	50
058000	TRAVEL & REGISTRATION		315	-	-	-	-
058300	MILEAGE REIMBURSEMENT		-	69	-	-	-
061000	GENERAL SUPPLIES		27,009	21,438	41,692	500	42,192
063000	FOOD		1,367	1,426	-	-	-
073500	NON CAPITAL EQUIPMENT		250	6,272	-	-	-
081000	DUES & MEMBERSHIP FEES		350	-	-	-	-
<b>Total Expenditures</b>			<b>331,094</b>	<b>323,744</b>	<b>387,713</b>	<b>5,956</b>	<b>393,669</b>

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

Program No.: 10000

Date: July 1, 2022

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR SALARIES	TEACHER	282,493	274,454	332,349	(59,681)	272,668
020020	EMPLOYEE BENEFITS	TEACHER	81,118	104,552	104,484	(16,677)	87,807
043100	REPAIR COPY MACHINES		93	51	50	(25)	25
050000	OTHER PURCHASED SERVICE		219	-	-	-	-
055000	PRINTING		22	44	50	(25)	25
058000	TRAVEL & REGISTRATION		366	-	-	-	-
061000	GENERAL SUPPLIES		21,207	14,299	26,042	(2,837)	23,205
073500	NON CAPITAL EQUIPMENT		64	22,515	1,600	-	1,600
085200	INTERNAL WORK ORDERS		-	8,223	-	-	-
<b>Total Expenditures</b>			<b>385,582</b>	<b>424,138</b>	<b>464,575</b>	<b>(79,245)</b>	<b>385,330</b>

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

Program No.: 11000

Date: July 1, 2022

### Program Description:

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

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR SALARIES	TEACHER	2,792,031	2,415,723	2,855,644	(3,540)	2,852,104
020020	EMPLOYEE BENEFITS	TEACHER	989,992	1,020,102	1,067,840	12,445	1,080,285
050000	OTHER PURCHASED SERVICES		1,013	1,000	1,000	-	1,000
055000	PRINTING		2,069	505	1,050	(25)	1,025
061000	GENERAL SUPPLIES		45,485	16,422	57,870	(600)	57,270
065000	TECHNOLOGY SUPPLIES		-	718	-	-	-
073500	NON CAPITAL EQUIPMENT		-	5,223	-	-	-
<b>Total Expenditures</b>			<b>3,830,590</b>	<b>3,459,692</b>	<b>3,983,404</b>	<b>8,280</b>	<b>3,991,684</b>

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

Program No.: 12000  
Date: July 1, 2022

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR SALARIES	TEACHER	4,135,134	3,545,724	4,302,442	113,230	4,415,672
012020	TEMP. EMPLOYEES	TEACHER	10,530	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	550	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	1,287,469	1,286,207	1,373,922	52,038	1,425,960
039000	PROFESSIONAL/ CONSULTANT SVCS		2,842	800	3,000	-	3,000
043000	REPAIRS & MAINTENANCE		24,077	18,066	200,700	(150,000)	50,700
050000	OTHER PURCHASED SERVICES		975	11,591	500	-	500
055000	PRINTING		841	122	830	(220)	610
058000	TRAVEL & REGISTRATION		8,937	370	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		1,904	1,466	4,550	-	4,550
061000	GENERAL SUPPLIES		59,606	65,601	85,028	9,500	94,528
065000	TECHNOLOGY SUPPLIES		-	1,640	-	-	-
073000	CAPITAL EQUIPMENT		-	24,925	-	-	-
073500	NON CAPITAL EQUIPMENT		125,018	77,599	295,200	(250,000)	45,200
081000	DUES & MEMBERSHIP FEES		159	207	-	-	-
<b>Total Expenditures</b>			<b>5,658,042</b>	<b>5,034,318</b>	<b>6,268,172</b>	<b>(225,452)</b>	<b>6,042,720</b>

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

Program No.: 13450  
Date: July 1, 2022

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR SALARIES	TEACHER	2,600,125	2,263,481	2,993,445	(358,299)	2,635,146
012020	TEMP SALARIES	TEACHER	3,665	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	845,964	875,321	996,055	(114,979)	881,076
039000	PROFESSIONAL/CONSULTANT SERVICES		45,300	41,500	42,500	-	42,500
050000	OTHER PURCHASED SERVICES		30,625	8,150	43,000	-	43,000
051300	CONTRACTED TRANSPORTATION		-	-	5,000	-	5,000
055000	PRINTING		1,584	489	1,160	(135)	1,025
058000	TRAVEL & REGISTRATION		-	175	4,000	-	4,000
061000	GENERAL SUPPLIES		52,390	35,954	86,605	(100)	86,505
064200	TEXTBOOKS/CURRICULUM		9,898	7,594	-	-	-
065000	TECHNOLOGY SUPPLIES		-	1,443	-	-	-
073000	CAPITAL EQUIPMENT		-	9,868	-	-	-
073500	NON CAPITAL EQUIPMENT		-	20,549	-	-	-
085100	INTERNAL TRANSPORTATION		8,269	1,362	20,000	-	20,000
085200	INTERNAL WORK ORDERS		-	552	-	-	-
<b>Total Expenditures</b>			<b>3,597,820</b>	<b>3,266,437</b>	<b>4,191,765</b>	<b>(473,513)</b>	<b>3,718,252</b>

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

Program No.: 15000  
Date: July 1, 2022

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR SALARIES	TEACHER	2,522,069	2,278,140	2,680,867	(118,157)	2,562,710
012020	TEMP. EMPLOYEES	TEACHER	940	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	806,563	838,679	865,386	37,599	902,985
039000	PROFESSIONAL CONSULTANT SVCS		1,250	-	-	-	-
055000	PRINTING		2,289	130	1,160	150	1,310
061000	GENERAL SUPPLIES		32,847	11,527	55,660	(1,675)	53,985
064200	TEXTBOOKS/ CURRICULUM		13,117	-	-	-	-
065000	TECHNOLOGY SUPPLIES		30	745	-	-	-
073500	NON CAPITAL EQUIPMENT		-	1,502	-	-	-
<b>Total Expenditures</b>			<b>3,379,105</b>	<b>3,130,723</b>	<b>3,603,073</b>	<b>(82,083)</b>	<b>3,520,990</b>

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

Program No.: 16000  
 Date: July 1, 2022

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
055000	PRINTING		16	-	160	(135)	25
058000	TRAVEL & REGISTRATION		-	25	-	-	-
061000	GENERAL SUPPLIES		13,586	9,339	12,105	(3,175)	8,930
065000	TECHNOLOGY SUPPLIES		-	74	-	-	-
073500	NON CAPITAL EQUIPMENT		156	6	-	-	-
<b>Total Expenditures</b>			<b>13,758</b>	<b>9,444</b>	<b>12,265</b>	<b>(3,310)</b>	<b>8,955</b>

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

Program No.: 17000  
Date: July 1, 2022

#### Program Description:

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR EMPLOYEES	TEACHER	7,078,462	7,062,773	7,934,958	103,457	8,038,415
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	4,730,913	4,380,401	6,209,864	952,447	7,162,311
012020	TEMP. EMPLOYEES	TEACHER	9,359	2,191	28,048	(560)	27,488
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	-	-	10,000	-	10,000
013040	OVERTIME	PARAPROFESSIONALS	6,556	5	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	86,008	108,984	110,000	-	110,000
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	13,490	4,891	9,877	(80)	9,797
020020	EMPLOYEE BENEFITS	TEACHER	2,263,168	2,377,094	2,646,411	16,307	2,662,718
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	2,036,226	1,916,572	2,431,675	264,915	2,696,590
039000	PROFESSIONAL/CONSULTANT SERVICES		60,342	27,227	218,974	-	218,974
043000	INSTRUCTIONAL EQUIPMENT MAINT.		-	-	-	-	-
050000	OTHER PURCHASED SERVICES		2,395	3,349	2,436	-	2,436
055000	PRINTING		1,169	526	6,000	-	6,000
056200	TUITION PAID TO BOCES		150,704	411,990	-	-	-
056400	TUITION TO PRIVATE SOURCES		6,018	-	-	-	-
056500	TUITION TO OTHER AGENCIES		359,069	301,531	168,905	-	168,905
058000	TRAVEL & REGISTRATION		-	-	-	-	-
058300	MILEAGE REIMBURSEMENT		7,925	2,186	19,838	-	19,838
061000	INSTRUCTIONAL SUPPLIES		39,785	37,312	49,400	-	49,400
065000	ELECTRONIC MEDIA		78,505	70,940	85,000	-	85,000
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	-	3,000	-	3,000
081000	DUES & FEES		23,000	23,000	25,500	-	25,500
<b>Total Expenditures</b>			<b>16,953,094</b>	<b>16,730,972</b>	<b>19,959,886</b>	<b>1,336,486</b>	<b>21,296,372</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		234.30	233.29	234.30	(2.00)	232.30
	TEACHERS		127.20	127.71	128.50	(4.30)	124.20
<b>FTE Totals</b>			<b>361.50</b>	<b>361.00</b>	<b>362.80</b>	<b>(6.30)</b>	<b>356.50</b>



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

Program No. 17050  
 Date: July 1, 2022

**Program Description:**

This program funds the tutors of homebound students.

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
012020	TEMP. EMPLOYEES	TEACHER	-	-	11,000	-	11,000
015020	SUPPLEMENTAL PA	TEACHER (TUTOR)	15,247	11,715	11,859	(100)	11,759
020020	EMPLOYEE BENEFIT	TEACHER	3,216	2,386	5,109	100	5,209
<b>Total Expenditures</b>			<b>18,463</b>	<b>14,100</b>	<b>27,968</b>	<b>-</b>	<b>27,968</b>

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

Program No.: 17710  
Date: July 1, 2022

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR EMPLOYEES	TEACHER	1,970,101	1,639,072	1,957,852	479,465	2,437,317
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	37,496	38,152	41,832	4,196	46,028
020020	EMPLOYEE BENEFITS	TEACHER	585,049	522,941	600,879	159,454	760,333
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	12,616	13,464	14,514	1,352	15,866
039000	PROFESSIONAL/CONSULTANT SERVICES		123,785	531,117	242,821	-	242,821
058300	MILEAGE REIMBURSEMENT		440	230	1,969	-	1,969
<b>Total Expenditures</b>			<b>2,729,487</b>	<b>2,744,975</b>	<b>2,859,867</b>	<b>644,467</b>	<b>3,504,334</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		0.88	0.88	0.88	-	0.88
	TEACHERS		32.24	32.24	32.24	0.50	32.74
<b>FTE Totals</b>			<b>33.12</b>	<b>33.12</b>	<b>33.12</b>	<b>0.50</b>	<b>33.62</b>

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

Program No.: 17910  
Date: July 1, 2022

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR EMPLOYEES	TEACHER	530,363	491,076	544,649	47,198	591,847
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	558,656	536,847	714,695	44,622	759,317
015020	SUPPLEMENTAL PAY	TEACHER	16,586	8,234	22,839	(90)	22,749
020020	EMPLOYEE BENEFITS	TEACHER	173,523	162,352	176,676	24,261	200,937
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	250,931	240,497	286,451	17,957	304,408
039000	PROFESSIONAL/CONSULTANT SERVICES		3,339	2,089	4,000	-	4,000
055000	PRINTING		-	365	1,000	-	1,000
056400	TUITION TO PRIVATE SOURCES		52,100	77,443	80,852	-	80,852
058300	MILEAGE REIMBURSEMENT		3,608	1,519	6,295	-	6,295
061000	INSTRUCTIONAL SUPPLIES		13,144	23,814	5,180	-	5,180
065000	TECHNOLOGY SUPPLIES		-	1,751	2,000	-	2,000
<b>Total Expenditures</b>			<b>1,602,250</b>	<b>1,545,985</b>	<b>1,844,637</b>	<b>133,948</b>	<b>1,978,585</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		26.73	28.35	28.35	-	28.35
	TEACHERS		10.00	10.00	10.00	-	10.00
<b>FTE Totals</b>			<b>36.73</b>	<b>38.35</b>	<b>38.35</b>	<b>-</b>	<b>38.35</b>

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

Program No.: 17990  
Date: July 1, 2022

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR EMPLOYEES	TEACHER	157,243	162,434	355,337	11,142	366,479
011030	REGULAR EMPLOYEES	PROFESSIONALS	-	8,496	222,242	(106,912)	115,330
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	99,951	91,411	(109,637)	109,637	-
020020	EMPLOYEE BENEFITS	TEACHER	60,381	64,590	120,231	5,288	125,519
020030	EMPLOYEE BENEFITS	PROFESSIONALS		1,899	61,060	(33,309)	27,751
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	30,330	29,509	(34,629)	34,629	-
050000	OTHER PURCHASED SERVICES		5,513	3,569	10,000	-	10,000
051300	CONTRACTED TRANSPORTATION		-	-	2,000	-	2,000
056400	TUITION TO PRIVATE SOURCES		96,415	69,185	60,000	-	60,000
058300	MILEAGE REIMBURSEMENT		1,255	262	3,500	-	3,500
061000	GENERAL SUPPLIES		3,538	1,951	6,000	-	6,000
065000	TECHNOLOGY SUPPLIES		351	-	-	-	-
<b>Total Expenditures</b>			<b>454,977</b>	<b>433,307</b>	<b>696,104</b>	<b>20,475</b>	<b>716,579</b>
<b>Staff FIE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		3.00	3.00	3.00	(3.00)	-
	TEACHERS		3.00	3.00	3.00	2.00	5.00
<b>FIE Totals</b>			<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>(1.00)</b>	<b>5.00</b>

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

Program No.: 18000  
Date: July 1, 2022

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
012020	TEMP. EMPLOYEES	TEACHER	8,709	2,971	5,000	-	5,000
013040	OVERTIME	PARAPROFESSIONALS	152	55	-	-	-
013060	OVERTIME	CRAFTS/TRADES	916	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	1,041,133	938,957	1,166,548	-	1,166,548
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	85,448	54,717	137,826	(34,858)	102,968
015050	ADD SALARIES	CLERICAL	90	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	223,376	204,339	338,508	(223)	338,285
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	18,221	11,849	32,898	(9,373)	23,525
020050	EMPLOYEE BENEFITS	CLERICAL	19	-	-	-	-
021620	WORKERS COMP INSURANCE		18,278	17,837	11,073	-	11,073
039000	PROFESSIONAL/CONSULTANT SERVICES		140,092	85,309	165,945	-	165,945
043000	REPAIRS & MAINTENANCE		4,803	-	8,000	-	8,000
050000	OTHER PURCH SVCS		47,721	26,191	51,000	-	51,000
051500	STUDENT TRANS- CONTRACTOR		3,090	-	-	-	-
052000	INSURANCE		12,351	11,943	12,882	-	12,882
055000	PRINTING		1,367	1,425	800	-	800
058000	TRAVEL & REGISTRATION		25,010	25,786	-	-	-
058300	MILEAGE REIMBURSEMENT		320	87	-	-	-
061000	GENERAL INSTRUCTIONAL SUPPLIES		99,122	56,966	273,700	-	273,700
065000	ELECTRONIC MEDIA		-	737	-	-	-
073000	CAPITAL EQUIPMENT		15,035	9,500	20,000	-	20,000
073500	NON-CAPITAL EQUIPMENT		86,778	46,300	48,151	-	48,151
081000	DUES & FEES		9,476	17,588	-	-	-
085100	INTERNAL TRANSPORTATION		60,122	41,025	-	-	-
085200	INTERNAL WORK ORDERS		2,080	-	-	-	-
085700			-	(9,130)	-	-	-
<b>Total Expenditures</b>			<b>1,903,709</b>	<b>1,544,452</b>	<b>2,272,331</b>	<b>(44,454)</b>	<b>2,227,877</b>

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

Program No.: 21110  
Date: July 1, 2022

#### Program Description:

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

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

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

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

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

Acct #	Object	Job Class	FY 19-20	FY 20-21	FY 21-22	Change	FY 22-23
			Actual	Actual	Mid-Year		Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	-	-	99,645	2,939	102,584
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	96,890	102,734	-	-	-
011050	REGULAR EMPLOYEES	CLERICAL.	110,698	114,102	123,175	(1,380)	121,795
015020	SUPPLEMENTAL PAY	TEACHER	-	4,461	-	-	-
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	5,907	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	-	725	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	-	-	27,129	1,540	28,669
020020	EMPLOYEE BENEFITS	TEACHER	-	997	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	24,722	28,063	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL.	40,628	43,726	46,136	9,550	55,686
033100	LEGAL SERVICES		25,532	29,737	80,000	80,000	160,000
039000	PROFESSIONAL/CONSULTANT SERVICES		328	21,064	51,700	-	51,700
043100	COPIER MAINTENANCE		374	274	1,000	-	1,000
050000	OTHER PURCHASED SERVICES		2,393	2,233	3,000	-	3,000
053300	POSTAGE		88	25	2,000	-	2,000
053500	COURIER SERVICES		672	-	6,000	-	6,000
055000	PRINTING		578	-	2,000	-	2,000
058000	TRAVEL & REGISTRATION		1,671	2,719	1,500	-	1,500
058300	MILEAGE REIMBURSEMENT		593	-	1,500	-	1,500
061000	GENERAL SUPPLIES		2,251	1,307	2,500	-	2,500
073500	NON-CAPITAL EQUIPMENT		141	-	400	-	400
<b>Total Expenditures</b>			<b>307,559</b>	<b>358,073</b>	<b>447,685</b>	<b>92,649</b>	<b>540,334</b>

#### Staff FTE:

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

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

Program No.: 21130  
 Date: July 1, 2022

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 19-20	FY 20-21	FY 21-22	FY 22-23	
			Actual	Actual	Mid-Year	Change	Adopted
011020	REGULAR EMPLOYEES	TEACHER	1,290,258	1,354,495	1,441,832	261,754	1,703,586
015020	SUPPLEMENTAL PAY	TEACHER	1,918	-	5,345	(20)	5,325
020020	EMPLOYEE BENEFITS	TEACHER	401,502	439,845	457,481	90,646	548,127
039000	PROFESS./CONSULTANT SVCS.		46,200	44,609	-	-	-
058300	MILEAGE REIMB.		23	-	700	-	700
<b>Total Expenditures</b>			<b>1,739,901</b>	<b>1,838,949</b>	<b>1,905,358</b>	<b>352,380</b>	<b>2,257,738</b>
<b>Staff FTE:</b>							
	TEACHERS		26.60	24.40	21.10	2.90	24.00
<b>FTE Totals</b>			<b>26.60</b>	<b>24.40</b>	<b>21.10</b>	<b>2.90</b>	<b>24.00</b>

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

Program No.: 21140  
Date: July 1, 2022

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 19-20	FY 20-21	FY 21-22	Change	FY 22-23
			Actual	Actual	Mid-Year		Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	105,446	190,356	210,590	6,287	216,877
011050	REGULAR EMPLOYEES	CLERICAL.	39,042	59,696	221,817	8,876	230,693
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	5,000	-	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	8,005	7,757	7,900	(30)	7,870
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	35,653	67,801	74,104	3,457	77,561
020050	EMPLOYEE BENEFITS	CLERICAL.	17,975	23,339	95,239	4,052	99,291
050000	OTHER PURCHASED SERVICES						25,000
055000	PRINTING		1,088	372	1,890	-	1,890
058000	TRAVEL & REGISTRATION		198	297	200	-	200
058300	MILEAGE REIMBURSEMENT		185	-	300	-	300
065000	TECHNOLOGY SUPPLIES		46,663	11,400	50,000	-	50,000
<b>Total Expenditures</b>			<b>259,255</b>	<b>361,018</b>	<b>662,040</b>	<b>22,642</b>	<b>709,682</b>

### Staff FTE:

NON-TEACHER PROFESSIONALS	1.00	1.00	2.00	-	2.00
EDUCATION SUPPORT PROFESSIONALS	1.00	1.00	2.00	3	5.00
<b>FTE Totals</b>	<b>2.00</b>	<b>2.00</b>	<b>4.00</b>	<b>3.00</b>	<b>7.00</b>



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

Program No.: 21150  
Date: July 1, 2022

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	104,841	106,701	116,664	3,654	120,318
011050	REGULAR EMPLOYEES	CLERICAL.	87,318	88,848	98,151	2,293	100,444
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	34,766	36,765	39,715	1,903	41,618
020050	EMPLOYEE BENEFITS	CLERICAL.	23,425	29,476	32,065	1,849	33,914
031300	BANKING FEES		2	(153)		-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		5,902	4,914	5,000	-	5,000
050000	OTHER PURCHASED SERVICES		621	795	100	-	100
053300	POSTAGE		962	633	1,142	-	1,142
055000	PRINTING		1,693	1,684	2,477	-	2,477
058000	TRAVEL & REGISTRATION		189	-	600	-	600
061000	GENERAL SUPPLIES		2,900	1,678	4,022	-	4,022
073500	NON-CAPITAL EQUIPMENT		-	875	460	-	460
081000	DUES & FEES		55	-	400	-	400
<b>Total Expenditures</b>			<b>262,674</b>	<b>272,216</b>	<b>300,796</b>	<b>9,699</b>	<b>310,495</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		2.00	2.00	2.00	-	2.00
<b>FTE Totals</b>			<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>

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

Program No.: 21180  
 Date: July 1, 2022

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 19-20	FY 20-21	FY 21-22	FY 22-23	
			Actual	Actual	Mid-Year	Change	Adopted
011020	REGULAR EMPLOYEES	TEACHER	373,338	373,272	416,945	(72,295)	344,650
020020	EMPLOYEE BENEFITS	TEACHER	89,622	92,192	114,656	(10,569)	104,087
<b>Total Expenditures</b>			<b>462,960</b>	<b>465,464</b>	<b>531,601</b>	<b>(82,864)</b>	<b>448,737</b>
<b>Staff FTE:</b>							
	TEACHERS		5.00	6.00	6.00	(1.00)	5.00
<b>FIE Totals</b>			<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>(1.00)</b>	<b>5.00</b>

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

Program No.: 21190  
Date: July 1, 2022

#### Program Description:

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

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

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

Acct #	Object	Job Class					
			FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	FY 22-23 Change	FY 22-23 Adopted
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	317,970	332,406	349,303	44,136	393,439
013040	OT SALARIES	PARAPROFESSIONALS	2,261	563	-	-	-
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	538	88	-	-	-
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	134,588	143,289	134,677	24,828	159,505
058300	MILEAGE REIMBURSEMENT		1,457	742	3,808	-	3,808
<b>Total Expenditures</b>			<b>456,814</b>	<b>477,089</b>	<b>487,788</b>	<b>68,964</b>	<b>556,752</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		9.88	9.88	9.88	1.00	10.88
<b>FTE Totals</b>			<b>9.88</b>	<b>9.88</b>	<b>9.88</b>	<b>1.00</b>	<b>10.88</b>

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

Program No.: 21220  
Date: July 1, 2022

#### Program Description:

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

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

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

Acct #	Object	Job Class	FY 20-21				
			FY 19-20 Actual	Actual	Mid-Year	Change	FY 22-23 Adopted
011010	REGULAR EMPLOYEES	ADMIN	106,714	105,554	115,378	4,104	119,482
011020	REGULAR EMPLOYEES	TEACHER	5,051,645	5,156,187	6,582,650	599,446	7,182,096
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	153,181	188,217	245,589	8,565	254,154
011050	REGULAR EMPLOYEES	CLERICAL	29,256	42,937	52,267	864	53,131
013050	OVERTIME PAY	CLERICAL	-	867	-	-	-
015010	SUPPLEMENTAL PAY	ADMIN	-	3,543	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	8,419	8,359	42,701	(34,301)	8,400
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	-	2,618	(2,618)	-
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	-	20	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	-	18	-	-	-
020010	EMPLOYEE BENEFITS	ADMIN	23,546	29,060	31,208	1,891	33,099
020020	EMPLOYEE BENEFITS	TEACHER	1,557,922	1,709,906	2,111,173	281,062	2,392,235
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	45,972	51,700	71,678	3,433	75,111
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	-	4	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL	13,466	20,035	21,980	939	22,919
029010	MILEAGE ALLOWANCE	ADMIN	1,215	1,620	1,620	-	1,620
029030	MILEAGE ALLOWANCE	NON-TEACHER PROF.	1,560	2,250	4,820	-	4,820
039000	PROFESSIONAL/CONSULTANT SERVICES		-	9,600	10,500	(7,500)	3,000
050000	OTHER PURCHASED SERVICES		29,688	24,365	56,475	-	56,475
051300	FIELD TRIPS-EXTERNAL		(193)	-	-	-	-
051900	STUDENT TRANSPORTATION		-	-	1,000	(1,000)	-
055000	PRINTING		4,429	747	2,300	(1,000)	1,300
058000	TRAVEL & REGISTRATION		9,661	932	4,000	-	4,000
058300	MILEAGE REIMBURSEMENT		368	-	6,399	(5,144)	1,255
061000	GENERAL SUPPLIES		42,816	24,447	15,154	10,014	25,168
065000	TECHNOLOGY SUPPLIES		117,178	90,338	92,000	-	92,000
073400	TECHNOLOGY EQUIPMENT		144	-	3,700	-	3,700
073500	NON-CAPITAL EQUIPMENT		14,010	5,067	-	-	-
081000	DUES & FEES		75	-	-	-	-
084000	CONTINGENCY		-	-	2,370	(1,370)	1,000
085100	FIELD TRIPS		195	-	-	-	-
<b>Total Expenditures</b>			<b>7,211,267</b>	<b>7,475,773</b>	<b>9,477,580</b>	<b>857,385</b>	<b>10,334,965</b>
<b>Staff FTE:</b>							
	ADMINISTRATORS		-	1.00	1.00	-	1.00
	NON-TEACHER PROFESSIONALS		2.00	2.00	3.00	-	3.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
	TEACHERS		86.40	92.70	108.10	4.10	112.20
<b>FTE Totals</b>			<b>89.40</b>	<b>96.70</b>	<b>113.10</b>	<b>4.10</b>	<b>117.20</b>

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

Program No.: 21260  
 Date: July 1, 2022

#### Program Description:

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

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

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

Acct #	Object	Job Class	FY 19-20	FY 20-21	FY 21-22	FY 22-23	
			Actual	Actual	Mid-Year	Change	Adopted
011020	REGULAR EMPLOYEES	TEACHER	193,276	198,016	216,138	4,872	221,010
020020	EMPLOYEE BENEFITS	TEACHER	61,396	65,283	70,635	3,446	74,081
<b>Total Expenditures</b>			<b>254,672</b>	<b>263,299</b>	<b>286,773</b>	<b>8,318</b>	<b>295,091</b>
<b>Staff FTE:</b>							
	TEACHERS		3.00	3.00	3.00	-	3.00
<b>FTE Totals</b>			<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>

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

Program No.: 21340  
 Date: July 1, 2022

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 19-20	FY 20-21	FY 21-22	FY 22-23	
			Actual	Actual	Mid-Year	Change	Adopted
011020	REGULAR EMPLOYEES	TEACHER	798,864	866,063	1,020,889	11,320	1,032,209
015020	SUPPLEMENTAL PAY	TEACHER	-	2,076	650	(4)	646
020020	EMPLOYEE BENEFITS	TEACHER	211,747	237,956	297,130	(11,846)	285,284
058300	MILEAGE REIMBURSEMENT		1,436	702	1,500	-	1,500
<b>Total Expenditures</b>			<b>1,012,047</b>	<b>1,106,797</b>	<b>1,320,169</b>	<b>(530)</b>	<b>1,319,639</b>
<b>Staff FTE:</b>							
	TEACHERS		16.10	16.10	17.10	-	17.10
<b>FTE Totals</b>			<b>16.10</b>	<b>16.10</b>	<b>17.10</b>	<b>-</b>	<b>17.10</b>

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

Program No.: 21400  
 Date: July 1, 2022

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 19-20	FY 20-21	FY 21-22	FY 22-23	
			Actual	Actual	Mid-Year	Change	Adopted
011020	REGULAR EMPLOYEES	TEACHER	1,376,629	1,267,908	1,435,374	249,120	1,684,494
012020	TEMP. EMPLOYEES	TEACHER	-	-	2,000	-	-
015020	SUPPLEMENTAL PAY	TEACHER	887	-	-	2,000	2,000
020020	EMPLOYEE BENEFITS	TEACHER	434,345	427,494	509,144	61,524	570,668
058300	MILEAGE REIMBURSEMENT		2,311	-	3,000	-	3,000
061000	GENERAL SUPPLIES		-	5,075	15,098	-	15,098
<b>Total Expenditures</b>			<b>1,814,172</b>	<b>1,700,477</b>	<b>1,964,616</b>	<b>312,644</b>	<b>2,275,260</b>
<b>Staff FTE:</b>							
	TEACHERS		18.40	20.80	20.80	2.00	22.80
<b>FTE Totals</b>			<b>18.40</b>	<b>20.80</b>	<b>20.80</b>	<b>2.00</b>	<b>22.80</b>

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

Program No.: 21500  
 Date: July 1, 2022

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 19-20	FY 20-21	FY 21-22	Change	FY 22-23
			Actual	Actual	Mid-Year		Adopted
011020	REGULAR EMPLOYEES	TEACHER	139,826	150,881	162,433	4,075	166,508
020020	EMPLOYEE BENEFITS	TEACHER	38,267	43,077	46,878	2,526	49,404
043000	REPAIRS & MAINTENANCE		719	169	1,699	-	1,699
058300	MILEAGE REIMBURSEMENT		776	539	1,200	-	1,200
061000	GENERAL SUPPLIES		-	350	-	-	-
073400	TECHNOLOGY EQUIPMENT		3,972	-	-	-	-
<b>Total Expenditures</b>			<b>183,560</b>	<b>195,015</b>	<b>212,210</b>	<b>6,601</b>	<b>218,811</b>

**Staff FTE:**

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



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

Program No.: 21600  
 Date: July 1, 2022

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 19-20	FY 20-21	FY 21-22	Change	FY 22-23
			Actual	Actual	Mid-Year		Adopted
011020	REGULAR EMPLOYEES	TEACHER	426,310	494,392	553,409	11,959	565,368
020020	EMPLOYEE BENEFITS	TEACHER	128,516	152,172	169,670	8,676	178,346
039000	PROFESSIONAL/CONSULTANT SERVICES		69,478	-	-	-	-
058300	MILEAGE REIMBURSEMENT		2,698	2,207	3,800	-	3,800
061000	GENERAL SUPPLIES		-	-	724	-	724
073500	NON-CAPITAL EQUIPMENT		-	6,423	-	-	-
<b>Total Expenditures</b>			<b>627,002</b>	<b>655,192</b>	<b>727,603</b>	<b>20,635</b>	<b>748,238</b>
EDUCATION SUPPORT PROFESSIONALS			-	-	-	-	-
TEACHERS			8.00	8.00	8.00	-	8.00
<b>FTE Totals</b>			<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>-</b>	<b>8.00</b>

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

Program No.: 21700  
Date: July 1, 2022

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 19-20	FY 20-21	FY 21-22	FY 22-23	
			Actual	Actual	Mid-Year	Change	Adopted
011020	REGULAR EMPLOYEES	TEACHER	223,712	207,395	258,501	21,823	280,324
020020	EMPLOYEE BENEFITS	TEACHER	71,800	74,842	82,869	7,216	90,085
058300	MILEAGE REIMBURSEMENT		1,418	142	1,068	-	1,068
<b>Total Expenditures</b>			<b>296,930</b>	<b>282,379</b>	<b>342,438</b>	<b>29,039</b>	<b>371,477</b>
<b>Staff FTE:</b>							
	TEACHERS		4.00	4.00	4.00	-	4.00
<b>FTE Totals</b>			<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>

Program: Before and After School Programs Program No.: 21910  
Program Budget Manager: Michelle Slyter, Aaron Ford, Treg Joslyn, Karen Newton, Carole Frye, Julie Fahey, Felicia Boudreaux, Stephanie Atencio, and Kenneth Pfeil

Date: July 1, 2022

Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 20-21 Mid-Year	FY 20-21 Actual	FY 21-22 Mid- Year	Change	FY 22-23 Adopted
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	-	-	-	50,713	132,828	183,541
012020	TEMP. EMPLOYEES	TEACHER	-	78,150	-	-	154,000	154,000
012040	TEMP. EMPLOYEES	PARAPROFESSIONAL	-	78,150	-	74,568	132,000	206,568
020020	EMPLOYEE BENEFITS	TEACHER	-	21,850	-	-	35,350	35,350
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	-	21,850	-	63,923	90,444	154,367
050000	OTHER PURCHASED SERVICES		-	5,000	701	5,000	17,500	22,500
055000	PRINTING		-	10,000	-	10,000	17,500	27,500
061000	GENERAL SUPPLIES		-	55,000	-	55,000	165,550	220,550
065000	TECHNOLOGY SUPPLIES		-	10,000	-	10,000	35,000	45,000
<b>Total Expenditures</b>			-	<b>280,000</b>	<b>701</b>	<b>269,204</b>	<b>780,172</b>	<b>1,049,376</b>
<b>Staff FIE:</b>								
	EDUCATION SUPPORT PROFESSIONALS		-	-	0	2.00	4.16	6.16
<b>FIE Totals</b>			-	-	-	<b>2.00</b>	<b>4.16</b>	<b>6.16</b>

Program:	Student Achievement Accountability	Program No.	22110
Program Budget Manager:	Tamara Acevedo		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2022
Division Head:	Tamara Acevedo		

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	501,399	459,498	613,117	17,841	630,958
011050	REGULAR EMPLOYEES	CLERICAL.	90,813	92,417	94,638	5,693	100,331
012010	TEMP. EMPLOYEES	ADMINISTRATOR	-	7,204	-	-	-
013050	OVERTIME	CLERICAL.	522	2,035	3,661	(15)	3,646
015050	SUPPLEMENTAL PAY	CLERICAL.	328	97	279	-	279
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	151,513	157,989	191,778	5,873	197,651
020050	EMPLOYEE BENEFITS	CLERICAL.	27,288	29,068	38,731	(5,965)	32,766
029010	MILEAGE ALLOWANCE	CLERICAL.	9,540	12,455	11,830	-	11,830
039000	PROFESSIONAL/CONSULTANT SERVICES		-	88,300	1,488	-	1,488
043100	COPIER MAINTENANCE		-	-	4,615	-	4,615
050000	OTHER PURCHASED SERVICES		4,161	2,359	1,860	-	1,860
055000	PRINTING		4,999	6,507	6,510	-	6,510
058000	TRAVEL & REGISTRATION		964	(725)	3,720	-	3,720
058300	MILEAGE		-	-	1,948	-	1,948
061000	GENERAL SUPPLIES		4,492	10,463	18,600	-	18,600
073300	FURNITURE		-	4,776	-	-	-
073500	NON-CAPITAL EQUIPMENT		567	-	3,348	-	3,348
081000	DUES & FEES		-	2,486	-	-	-
<b>Total Expenditures</b>			<b>796,586</b>	<b>874,930</b>	<b>996,123</b>	<b>23,427</b>	<b>1,019,550</b>

### Staff FTE:

ADMINISTRATORS	4.00	4.00	4.00	1.00	5.00
EDUCATION SUPPORT PROFESSIONALS	2.00	2.00	2.00	-	2.00
<b>FTE Totals</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>1.00</b>	<b>7.00</b>

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

Program No.: 22111  
Date: July 1, 2022

### Program Description:

The Multi-Tier Support System (MTSS) program was originally implemented as Response to Interventions or RtI for one year only in FY05/06. It has since become a permanent program in District 11. Funds are used to implement an immediate plan to address student learning deficiencies including dyslexia. The plan supports pre-kindergarten through grade 12 for students demonstrating significant discrepancies between academic achievement and/or behavior and ability.

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

- Program includes technical training and implementation as well as assessment.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 21-22 Adopted
012020	TEMP. EMPLOYEES	TEACHER	6,820	-	22,152	(900)	21,252
012050	TEMP. EMPLOYEES	CLERICAL.	-	-	9,243	(40)	9,203
015020	SUPPLEMENTAL PAY	TEACHER	70,323	65,444	198,856	-	198,856
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	2,913	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	16,443	13,949	49,395	900	50,295
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	-	651	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL.	-	-	2,066	40	2,106
039000	PROFESSIONAL/CONSULTANT SERVICES		10,900	-	-	-	-
050000	OTHER PURCHASED SERVICES		189,128	121,898	270,753	-	270,753
055000	PRINTING		57	60	1,930	-	1,930
058000	TRAVEL & REGISTRATION		1,765	1,957	2,790	-	2,790
058300	MILEAGE		602	-	1,465	-	1,465
061000	GENERAL SUPPLIES		594	3,086	8,080	-	8,080
064200	TEXTBOOKS		53,084	40,742	-	-	-
073400	TECHNOLOGY EQUIPMENT		26	-	-	-	-
081000	DUES & FEES		-	650	-	-	-
<b>Total Expenditures</b>			<b>349,742</b>	<b>251,349</b>	<b>566,730</b>	<b>-</b>	<b>566,730</b>

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

Program No.: 22120  
Date: July 1, 2022

### Program Description:

Services in this program provide direction and assistance in the support of curriculum alignment, instructional strategies, and methodology for standards-based systems. Teachers are brought in to develop curriculum guides, instructional products and/or strategies to better serve the schools. In addition, this program is responsible for the development and implementation of the technical assistance evaluation and subsequent coaching required by Colorado accreditation requirements.

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

- The curriculum and instructional services team has outlined a thorough action plan for implementing Colorado's revised state standards.
- This program supports all content areas and provides assistance for teacher induction.
- Support of unified school improvement plan (USIP) development.
- Trending analysis reduced mileage reimbursement line.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	322,649	271,068	278,971	(2,422)	276,549
011020	REGULAR EMPLOYEES	TEACHER	-	53,267	147,428	5,020	152,448
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	491,357	400,102	419,984	10,576	430,560
011050	REGULAR EMPLOYEES	CLERICAL.	92,680	52,461	61,410	1,443	62,853
012020	TEMP. EMPLOYEES	TEACHER	18,826	16,910	44,320	-	44,320
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	23,380	41,880	-	-	-
012040	TEMP. EMPLOYEES	PARAPROFESSIONAL	-	2,150	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL.	8,648	-	2,115	-	2,115
013050	OVERTIME	CLERICAL.	1,339	-	2,114	-	2,114
013060	OVERTIME	CRAFTS, TRADES	-	529	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	34,360	106,105	31,610	(129)	31,481
015020	SUPPLEMENTAL PAY	TEACHER	33,835	86,855	102,035	100,000	202,035
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	2,902	19,926	18,600	(3,460)	15,140
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	-	59	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	3,706	1,339	465	-	465
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	76,517	94,521	92,065	6,715	98,780
020020	EMPLOYEE BENEFITS	TEACHER	34,988	47,363	100,729	27,617	128,346
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	162,374	146,710	143,498	10,182	153,680
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	-	384	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL.	31,057	18,602	21,261	1,140	22,401
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	-	112	-	-	-
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	900	1,200	3,906	-	3,906
039000	PROFESSIONAL/CONSULTANT SERVICES		101,799	-	1,860	-	1,860
043000	REPAIRS & MAINTENANCE		-	-	930	-	930
050000	OTHER PURCHASED SERVICES		11,022	19,727	10,521	-	10,521
055000	PRINTING		9,593	11,090	23,250	-	23,250
058000	TRAVEL & REGISTRATION		32,220	1,926	27,420	-	27,420
058300	MILEAGE REIMB.		3,139	361	3,720	-	3,720
061000	GENERAL SUPPLIES		30,793	7,747	41,830	-	41,830
064200	TEXTBOOKS		211	-	-	425,000	425,000
065000	TECHNOLOGY SUPPLIES		1,984	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		4,970	-	2,790	(2,790)	-
073500	NON-CAPITAL EQUIPMENT		-	4,798	2,790	2,790	5,580
081000	DUES		1,843	7,277	2,790	-	2,790
085100	TRANS/FIELD TRIPS-INTERNAL CHARGE		5,357	-	-	-	-
<b>Total Expenditures</b>			<b>1,542,449</b>	<b>1,414,468</b>	<b>1,588,412</b>	<b>581,682</b>	<b>2,170,094</b>
<b>Staff FTE:</b>							
ADMINISTRATORS			2.00	2.00	2.00	-	2.00
NON-TEACHER PROFESSIONALS			6.15	5.15	6.00	(1.00)	5.00
EDUCATION SUPPORT PROFESSIONALS			2.20	1.20	1.20	-	1.20
TEACHERS			1.00	1.00	1.50	1.00	2.50
<b>FTE Totals</b>			<b>11.35</b>	<b>9.35</b>	<b>10.70</b>	<b>-</b>	<b>10.70</b>

Program: Science Kit Refurbishment  
 Program Budget Manager: Darian Founds  
 Division: Achievement, Learning, and Leadership  
 Division Head: Tamara Acevedo

Program No.: 2212Y  
 Date: July 1, 2022

### Program Description:

Services in this program support the Science Kit Refurbishment Center. Three content areas are adapted from a variety of nationally and locally recognized projects that are aligned to state standards at each grade level, K-5. Each kit includes science lessons, materials, and equipment necessary to investigate earth, life, and/or physical science standards. Kits are delivered and then picked up and refurbished every 10-12 weeks. All consumables and other materials for these kits are identified, ordered, received, and replaced and then the kits are rotated to other schools and teachers, a minimum of three times a year. These kits are being redesigned to align with state standards. The “new” kits are being created and assembled with an eye toward fiscal prudence, to allow student the best possible science experiences K-5 while keeping material and equipment costs as low as possible.

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

- Funding for two full time staff that pick up supplies, order materials, refurbish, and deliver science kits to the elementary schools, three times per year. Because of the volume of kits serviced, temporary help is necessary when and where applicable.
- Resources are used to refurbish and upgrade materials and supplies for the science kits.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 21-22 Adopted
011050	REGULAR EMPLOYEES	CLERICAL.	83,496	92,388	132,209	5,268	137,477
012020	TEMP. EMPLOYEES	TEACHER	-	1,170	9,011	-	9,011
012050	TEMP. EMPLOYEES	CLERICAL.	6,283	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	958	20,075	10,000	(40)	9,960
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	-	159	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	200	4,634	4,247	97	4,344
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	-	34	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL.	37,115	40,204	52,996	3,217	56,213
039000	PROFESSIONAL/CONSULTANT SERVICES		-	20,000	1,000	-	1,000
050000	OTHER PURCHASED SERVICES		2,636	215	-	-	-
058000	TRAVEL & REGISTRATION		4,315	5,944	1,000	-	1,000
058300	MILEAGE REIMB.		68	47	-	-	-
061000	OTHER PURCHASED SERVICES		54,933	68,558	80,775	-	80,775
073500	NON-CAPITAL EQUIPMENT		-	2,925	-	-	-
<b>Total Expenditures</b>			<b>190,004</b>	<b>256,352</b>	<b>291,238</b>	<b>8,542</b>	<b>299,780</b>

### Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	3.00	3.00	3.00	-	3.00
<b>FTE Totals</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>

Program: Instructional Staff Training Services  
Program Budget Manager: Linda Sanders  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 22130  
Date: July 1, 2022

**Program Description:**

This program is used to account for costs associated with training instructional staff. The District's Professional Development Office has been deemed by Colorado to be a state in-service provider. Another major responsibility supported by this budget is the teacher induction program which is state mandated and required for a teacher or special service provider prior to receiving a professional license. This program provides the ability to offer substitutes as well as overtime and extra duty compensation. In addition it allows the opportunity to provide top of the field trainers while building capacity to train from within which is critical to making sure that the research based programs are delivered and implemented as they were designed. The funds from this program are often blended with federal and state funding to enhance the ability of the Professional Development office to provide quality training which allows our instructional staff to meet the requirements to be considered highly qualified both of which are federal and state mandates. The mill levy override (MLO) allocations for instructional staff training and technology staff training within this budget support the MLO/Audit Committee approved trainings.

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

- Salary and benefits are adjusted to reflect current projections.
- An increase in teacher FTE was approved to support the teacher and specialized service professional induction program.
- This program offers training required by the Colorado Department of Education.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	232,273	76,902	162,586	5,703	168,289
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	94,958	96,643	105,809	3,164	108,973
011050	REGULAR EMPLOYEES	CLERICAL.	88,888	90,464	99,875	2,381	102,256
012020	TEMP. EMPLOYEES	TEACHER	25,555	8,344	89,000	-	89,000
013050	OVERTIME	CLERICAL.	419	1,048	500	-	500
013060	OVERTIME	CRAFTS	-	-	1,000	-	1,000
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	83,662	139,996	194,590	(2,325)	192,265
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	3,000	2,000	3,000	(12)	2,988
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	80	-	500	(500)	-
015050	SUPPLEMENTAL PAY	CLERICAL.	-	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	99,896	63,251	127,083	5,097	132,180
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	25,465	26,554	29,695	1,651	31,346
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	17	-	102	(102)	-
020050	EMPLOYEE BENEFITS	CLERICAL.	28,263	30,214	32,734	1,880	34,614
020060	EMPLOYEE BENEFITS	CRAFTS	-	-	224	5	229
039000	PROFESSIONAL/CONSULTANT SERVICES		42,850	30,663	41,867	(2,000)	39,867
043100	COPIER MAINTENANCE		1,215	531	2,000	-	2,000
050000	OTHER PURCHASED SERVICES		91,887	60,270	101,000	-	101,000
055000	PRINTING		3,472	3,691	7,000	(1,000)	6,000
058000	TRAVEL & REGISTRATION		32,270	5,468	13,090	-	13,090
058300	MILEAGE REIMBURSEMENT		851	172	1,500	-	1,500
061000	GENERAL SUPPLIES		10,569	29,516	23,402	(4,000)	19,402
064200	TEXTBOOKS		-	-	-	4,000	4,000
065000	TECHNOLOGY SUPPLIES		-	107	-	1,000	1,000
073400	TECHNOLOGY EQUIPMENT		10,535	-	1,500	(1,500)	-
073500	NON-CAPITAL EQUIPMENT		-	376	2,700	1,500	4,200
081000	DUES		-	1,350	-	2,500	2,500
085200	INTERNAL WORK ORDERS		6,000	-	-	-	-

<b>Total Expenditures</b>	<b>882,125</b>	<b>667,559</b>	<b>1,040,757</b>	<b>17,442</b>	<b>1,058,199</b>
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**Staff FTE:**

TEACHERS	3.00	2.00	2.00	-	2.00
NON-TEACHER PROFESSIONALS	1.00	1.00	1.00	-	1.00
EDUCATION SUPPORT PROFESSIONALS	2.00	2.00	2.00	-	2.00
<b>FTE Totals</b>	<b>6.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>



Program: Educational Data Support Services  
Program Budget Manager: David Khaliqi  
Division: Information Technology  
Division Head: John McCarron

Program No.: 22140  
Date: July 1, 2022

### Program Description:

This program is inclusive of those services rendered for the academic assessment of the student. Included are activities related to assessing student achievement, such as testing. Alternatively, testing supplies may be charged to appropriate instructional programs.

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

- This program supports the development and implementation of metrics and systems to gather customer and stakeholder satisfaction and requirement information. This activity may include contracted service providers at times.
- These line items are necessary for the day to day operations of this program.
- Equipment repair line item was reduced and reallocated to general instruction media supplies through the 2000 mill levy override.
- The general supplies budget was reduced and reallocated to program 21140, pupil accounting services.
- Program 28400 Application Development and Support received an allocation for other professional services from the other purchased services line item in this program.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	103,754	109,818	119,979	(799)	119,180
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	319,878	368,721	483,437	11,520	494,957
011050	REGULAR EMPLOYEES	CLERICAL.	85,800	93,165	97,980	1,806	99,786
012020	TEMP. EMPLOYEES	TEACHER	63	-	4,000	-	4,000
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	-	-	300	-	300
012050	TEMP. EMPLOYEES	CLERICAL.	12	240	300	-	300
013050	OVERTIME	CLERICAL.	-	1,064	100	-	100
015020	SUPPLEMENTAL PAY	TEACHERS	352	102,674	175,250	(39,070)	136,180
015050	SUPPLEMENTAL PAY	CLERICAL.	197	2,684	250	-	250
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	34,550	37,441	40,477	1,715	42,192
020020	EMPLOYEE BENEFITS	TEACHERS	89	22,408	40,875	1,080	41,955
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	105,194	111,331	149,215	7,473	156,688
020050	EMPLOYEE BENEFITS	CLERICAL.	40,369	45,238	45,748	1,900	47,648
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	-	-	-	3,600	3,600
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	-	-	-
043000	EQUIPMENT REPAIR		-	-	-	-	-
043100	COPIER MAINTENANCE		647	364	2,500	-	2,500
050000	OTHER PURCHASED SERVICES		4,540	3,559	165,000	86,900	251,900
055000	PRINTING		2,461	867	9,000	-	9,000
058000	TRAVEL & REGISTRATION		2,107	-	1,800	-	1,800
058300	MILEAGE REIMBURSEMENT		1,264	-	2,500	-	2,500
061000	GENERAL SUPPLIES		3,933	4,235	15,000	-	15,000
065000	ELECTRONIC MEDIA SUPPLIES		593	707	5,000	-	5,000
073400	TECHNOLOGY EQUIPMENT		3,985	-	6,000	(6,000)	-
073500	NON-CAPITAL EQUIPMENT		-	19,731	200	6,000	6,200
<b>Total Expenditures</b>			<b>709,788</b>	<b>924,249</b>	<b>1,364,911</b>	<b>76,125</b>	<b>1,441,036</b>

### Staff FTE:

ADMINISTRATORS	1.00	1.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS	4.00	4.00	6.00	-	6.00
EDUCATION SUPPORT PROFESSIONALS	3.00	3.00	2.00	-	2.00
<b>FTE Totals</b>	<b>8.00</b>	<b>8.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>

Program: Achieve Team  
Program Budget Manager: Natasha Crouse  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 22190  
Date: July 1, 2022

**Program Description:**

This program is designed to support the identified opportunities at individual schools. This team assists sites, develops root cause, and then designs and implements a plan for improvement. This program also aligns itself and resources with the identified district root cause(s) and supports the implementation of a plan at that level.

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

- Resources are used to support the professional development needs identified at each site.
- Contingency funds are the amount of budget that has not yet been allocated to a specific school plan.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	146,049	19,163	56,234	4,296	60,530
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	176,609	92,890	101,759	2,982	104,741
012020	TEMP. EMPLOYEES	TEACHER	27,083	1,103	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	4,744	6,819	-	-	-
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	62	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	51,006	8,512	18,616	3,214	21,830
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	53,261	25,316	28,105	1,577	29,682
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	13	-	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		16,300	-	-	-	-
050000	OTHER PURCHASED SERVICES		61,719	160	1,200	-	1,200
055000	PRINTING		-	688	1,000	-	1,000
058000	TRAVEL & REGISTRATION		2,750	-	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		1,382	-	1,100	-	1,100
061000	GENERAL SUPPLIES		1,933	5,701	7,000	-	7,000
073400	TECHNOLOGY EQUIPMENT		1,720	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	1,560	-	-	-
084000	CONTINGENCY		-	-	424,565	-	424,565
<b>Total Expenditures</b>			<b>544,631</b>	<b>161,911</b>	<b>641,579</b>	<b>12,069</b>	<b>653,648</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		2.00	2.00	1.00	-	1.00
	TEACHERS		5.00	-	1.00	-	1.00
<b>FTE Totals</b>			<b>7.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>

Program: Supervision of LRS  
 Program Budget Manager: Melissa Smead  
 Division: Information Technology  
 Division Head: John McCarron

Program No.: 22210  
 Date: July 1, 2022

### Program Description:

The Learning Resource Services (LRS)/Instructional Technology program covers the costs associated with supervision of library technology program, library technical services, 21<sup>st</sup> century learning, the Professional Resource Center, and district software licensing. These teams of people directly support schools in professional development, library material cataloging, software license compliance, and highlighting school events.

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

- The budget supports the operational costs related to Learning Resource Services/Instructional Technology.
- This budget supports 3.0 professional, 1.0 teacher and 5.0 ESP for a total of 9.0 FTE.
- Budget for crafts and trades has been moved to clerical.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	55,056	-	-	-	-
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	275,827	355,644	389,845	11,167	401,012
011050	REGULAR EMPLOYEES	CLERICAL.	146,125	110,095	142,085	3,955	146,040
011060	REGULAR EMPLOYEES	CRAFTS & TRADES	53,581	54,541	47,361	1,319	48,680
012050	TEMP. EMPLOYEES	CLERICAL.	-	-	2,000	-	2,000
013050	OVERTIME	CLERICAL.	1,641	610	38,688	-	38,688
013060	OVERTIME	CRAFTS & TRADES	238	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	34,990	18,328	18,362	(75)	18,287
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	1,813	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	4,850	2,652	7,225	-	7,225
015060	SUPPLEMENTAL PAY	CRAFTS & TRADES	-	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	19,094	3,900	4,104	75	4,179
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	67,815	83,021	92,861	5,858	98,719
020050	EMPLOYEE BENEFITS	CLERICAL.	56,017	38,344	62,601	2,897	65,498
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	21,075	22,360	16,489	966	17,455
043100	COPIER MAINTENANCE		144	83	1,000	-	1,000
061000	GENERAL SUPPLIES		2,232	1,755	4,553	-	4,553
073400	TECHNOLOGY EQUIPMENT		201	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	1,285	1,000	-	1,000
<b>Total Expenditures</b>			<b>738,886</b>	<b>694,432</b>	<b>828,174</b>	<b>26,162</b>	<b>854,336</b>

### Staff FTE:

NON-TEACHER PROFESSIONALS	3.00	4.00	4.00	-	4.00
EDUCATION SUPPORT PROFESSIONALS	5.00	4.00	4.00	-	4.00
TEACHERS	1.00	-	-	-	-
<b>FTE Totals</b>	<b>9.00</b>	<b>8.00</b>	<b>8.00</b>	<b>-</b>	<b>8.00</b>

Program: School Library Services  
Program Budget Manager: Melissa Smead  
Division: Information Technology  
Division Head: John McCarron

Program No.: 22220  
Date: July 1, 2022

### Program Description:

This program is used to cover costs associated with the District's K-12 library, media, and information literacy program.

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

- This program supports the salary and benefits for the District's library technology programs. It also supports the costs needed to provide schools professional development opportunities for growth.
- Specialized training costs for site-based library and technology staff are included here. This results in a fluid travel and registration budget for staff training.
- A recurring budget modification was granted to continue to fund costs of membership dues in the National School Board Association, which increased significantly.
- Costs associated with release time for site based library and technology staff during the work-day are included.
- A permanent budget modification was approved to fund the increasing cost of membership dues.
- Staff FTE is based on the allocation letters issued each spring from Human Resources.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	3,043,503	3,162,520	3,646,572	54,403	3,700,975
011040	REGULAR EMPLOYEES	PARAPROFESSIONAL	725,342	729,191	784,501	60,736	845,237
012020	TEMP. EMPLOYEES	TEACHER	2,798	-	4,000	-	4,000
013040	OVERTIME	PARAPROFESSIONAL	55	1,621	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	116,973	102,694	85,541	(365)	85,176
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	9,371	3,181	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	1,032,073	1,105,894	1,283,026	5,066	1,288,092
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	265,833	272,554	275,166	29,557	304,723
035000	EMPLOYEE TRAINING & DEVELOP		-	147	-	-	-
044300	RENTAL OF VEHICLES		-	153	-	-	-
050000	OTHER PURCHASED SERVICES		12,370	805	27,477	-	27,477
055000	PRINTING		-	761	9,160	-	9,160
058000	TRAVEL & REGISTRATION		1,024	749	12,006	-	12,006
058300	MILEAGE REIMBURSEMENT		273	-	1,200	-	1,200
061000	GENERAL SUPPLIES		1,133	5,823	3,830	-	3,830
062600	MOTOR VEHICLE FUELS		-	27	-	-	-
064300	LIBRARY/MEDIA SUPPLIES		33,414	51,351	7,920	-	7,920
065000	ELECTRONIC MEDIA SUPPLIES		172	1,200	685	-	685
073400	TECHNOLOGY EQUIPMENT		2,454	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		2,572	12,006	4,000	-	4,000
081000	DUES		14,716	12,955	11,105	-	11,105
085700	INTERNAL DIST CLAIM EXP		(31,677)	-	-	-	-
<b>Total Expenditures</b>			<b>5,232,399</b>	<b>5,463,632</b>	<b>6,156,189</b>	<b>149,397</b>	<b>6,305,586</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		27.90	29.00	29.00	-	29.00
	TEACHERS		48.00	51.00	52.00	(1.00)	51.00
<b>FTE Totals</b>			<b>75.90</b>	<b>80.00</b>	<b>81.00</b>	<b>(1.00)</b>	<b>80.00</b>

Program: Educational Television Services  
Program Budget Manager: Devra Ashby  
Division: Superintendent  
Division Head: Michael W. Gaal

Program No.: 22240  
Date: July 1, 2022

### Program Description:

This program is used to identify costs associated with the operation of the media production services, which includes the television studio (Channel 16), educational video, and TV production services for all schools and the District, and limited school site instructional materials support.

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

- This program provides five FTE (non-teaching professionals) and one ESP FTE.
- The primary job duties include casting educational programming to schools and the community; producing both educational and informational video programming for use by students, staff, and the community; as well as helping train students in basic video production
- Funding for overtime is provided through redistribution of funds.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 21-22 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	347,819	353,991	405,153.00	10,265	415,418.00
011060	REGULAR EMPLOYEES	CRAFTS & TRADES	65,416	66,579	75,470.00	2,491	77,961.00
012060	TEMP. EMPLOYEES	CRAFTS & TRADES	2,716	2,812	9,000.00	-	9,000.00
013060	OVERTIME	CRAFTS & TRADES	4,298	2,322	1,000.00	-	1,000.00
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	10,000	5,000	1,000.00	(5)	995.00
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	1,356	-	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	118,095	123,902	136,576.00	6,535	143,111.00
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	284	-	-	-	-
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	15,914	16,042	19,739.00	1,309	21,048.00
050000	OTHER PURCHASED SERVICES		11,264	14,273	12,800.00	-	12,800.00
058000	TRAVEL & REGISTRATION		1,082	-	400.00	-	400.00
058300	MILEAGE REIMBURSEMENT		508	-	1,000.00	-	1,000.00
061000	GENERAL SUPPLIES		7,561	16,642	8,500.00	-	8,500.00
065000	ELECTRONIC MEDIA		1,191	2,055	-	-	-
073200	VEHICLES		28,906	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		1,540	4,924	3,000.00	20,000	23,000.00
081000	DUES		750	-	2,000.00	-	2,000.00
<b>Total Expenditures</b>			<b>618,700</b>	<b>608,544</b>	<b>675,638</b>	<b>40,595</b>	<b>716,233</b>

### Staff FTE:

NON-TEACHER PROFESSIONALS	5.00	5.00	5.00	-	5.00
EDUCATION SUPPORT PROFESSIONALS	1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>

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

Program No.: 22310  
 Date: July 1, 2022

**Program Description:**

The special education administrative, professional, and secretarial staff provides the supervision and coordination of special educational services across the District.

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

- Purchased services, equipment, and supplies and materials are provided to assist in the instruction of students with disabilities.
- This budget pays for the salaries and benefits for the special education administrative and supervisory staff.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	114,423	127,218	137,599	4,831	142,430
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	432,756	407,380	451,929	15,648	467,577
011050	REGULAR EMPLOYEES	CLERICAL.	130,294	145,269	161,981	4,527	166,508
013050	OVERTIME	CLERICAL.	-	312	-	-	-
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	-	5,000	(20)	4,980
015050	SUPPLEMENTAL PAY	CLERICAL.	156	-	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	31,490	36,671	32,721	5,530	38,251
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	128,113	122,891	132,071	7,756	139,827
020050	EMPLOYEE BENEFITS	CLERICAL.	59,835	68,706	67,844	3,508	71,352
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	2,000	3,000	3,000	-	3,000
029030	MILEAGE ALLOWANCE	NON-TEACHER PROF.	2,080	3,120	4,560	-	4,560
033100	LEGAL SERVICES		219,844	278,850	130,000	-	130,000
043100	COPIER MAINTENANCE		2,075	891	2,400	-	2,400
050000	OTHER PURCHASED SERVICES		3,694	3,064	2,800	-	2,800
055000	PRINTING		527	1	1,500	-	1,500
058000	TRAVEL & REGISTRATION		2,731	1,040	500	-	500
058300	MILEAGE		1,010	-	2,800	-	2,800
061000	GENERAL SUPPLIES		2,700	11,333	8,500	-	8,500
073400	TECHNOLOGY EQUIPMENT		1,629	-	1,215	(1,215)	-
073500	NON-CAPITAL EQUIPMENT		-	3,838	750	1,215	1,965
081000	DUES		4,491	392	750	-	750
<b>Total Expenditures</b>			<b>1,139,848</b>	<b>1,213,974</b>	<b>1,147,920</b>	<b>41,780</b>	<b>1,189,700</b>

**Staff FTE:**

ADMINISTRATORS	1.00	1.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS	5.95	4.95	4.95	-	4.95
EDUCATION SUPPORT PROFESSIONALS	3.60	3.60	3.60	-	3.60
<b>FTE Totals</b>	<b>10.55</b>	<b>9.55</b>	<b>9.55</b>	<b>-</b>	<b>9.55</b>

Program: Supervision of Career and Technical Education Programs Program No.: 22320  
 Program Budget Manager: Duane Roberson  
 Division: Achievement, Learning, and Leadership Date: July 1, 2022  
 Division Head: Tamara Acevedo

**Program Description:**

Supervision of post-secondary opportunities and career and technical education programs. All activities associated with directing, managing, and supervising are in this program.

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

- This program recognizes the need for oversight of the Career and Technical studies for the secondary level.
- This program pays for the Career and Technical Education Director's salary and benefits as well as an administrative assistant salary and benefits for a total of 2.0 FTE.
- Because an operating office to conduct the supervision of the career and technical programs was created, funding to support this office is budgeted.
- A mileage reimbursement budget pays for travel between district sites.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 21-22 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	98,231	145,927	310,493	9,745	320,238
011050	REGULAR EMPLOYEES	CLERICAL.	42,994	43,749	99,758	(3,349)	96,409
012020	TEMP PAY	TEACHER	9,031	4,298	1,200	-	1,200
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	6,404	1,604	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL.	-	4,317	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	8,352	58,188	10,928	(45)	10,883
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	478	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	-	126	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	4,225	13,515	2,723	45	2,768
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	22,358	35,078	88,165	5,128	93,293
020050	EMPLOYEE BENEFITS	CLERICAL.	18,769	21,003	32,402	1,008	33,410
029030	MILEAGE ALLOWANCE	NON-TEACHER PROF.	1,395	1,860	-	-	-
043100	COPIER MAINTENANCE		513	-	500	-	500
050000	OTHER PURCHASED SERVICES		5,233	8,512	5,000	-	5,000
055000	PRINTING		-	-	500	-	500
058000	TRAVEL & REGISTRATION		32,584	34,560	40,500	-	40,500
058300	MILEAGE REIMBURSEMENT		879	247	2,000	-	2,000
061000	GENERAL SUPPLIES		1,919	3,787	3,500	-	3,500
065000	ELECTRONIC MEDIA		-	220	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	12,397	-	-	-
081000	DUES		1,314	1,925	4,500	-	4,500

<b>Total Expenditures</b>	<b>254,201</b>	<b>391,792</b>	<b>602,169</b>	<b>12,532</b>	<b>614,701</b>
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**Staff FTE:**

NON-TEACHER PROFESSIONALS	1.00	2.00	3.50	-	3.50
EDUCATION SUPPORT PROFESSIONALS	1.00	1.00	1.00	1.00	2.00
<b>FTE Totals</b>	<b>2.00</b>	<b>3.00</b>	<b>4.50</b>	<b>1.00</b>	<b>5.50</b>

Program: Supervision of Adult Education  
Program Budget Manager: Melissa Burkhardt-Shields  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 22330

Date: July 1, 2022

### Program Description:

Adult and Family Education (AFE) provides English language learning, adult basic education, adult secondary education, (often referred to as general educational development or GED preparation) as well as family literacy services. AFE serves approximately 1,000 students ages 17 and up, 156 families, and 216 children each program year. The program operates under the standards of the Colorado Department of Education and the federal Workforce Investment Act.

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

- Federal and state mandates require annual reporting on the achievement of each student, the accomplishment of instructional goals, student retention, collaboration, and partnerships, funding diversity, and staff development.
- The supervision of adult and family education consists of 1.0 FTE for the program director and 1.0 FTE for the administrative assistant.
- Two additional education support professionals were moved into this program in FY18/19, which eliminated the District contribution from the grants fund.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	110,153	112,133	122,448	5,770	128,218
011050	REGULAR EMPLOYEES	CLERICAL.	85,100	86,620	98,241	1,907	100,148
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	33,120	34,831	37,951	2,369	40,320
020050	EMPLOYEE BENEFITS	CLERICAL.	19,066	24,386	26,509	2,052	28,561
043100	COPIER MAINTENANCE		1,734	1,371	2,180	-	2,180
<b>Total Expenditures</b>			<b>249,173</b>	<b>259,342</b>	<b>287,329</b>	<b>12,098</b>	<b>299,427</b>
<b>Staff FTE:</b>							
	ADMINISTRATOR		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		3.00	3.00	3.00	-	3.00
<b>FTE Totals</b>			<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>



Program: Supervision of Athletic Program  
Program Budget Manager: Christopher Noll  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 22340  
Date: July 1, 2022

### Program Description:

This budget pays for activities associated with directing, managing, and supervising the athletic programs at the secondary level in the District. District 11 has nine middle schools and four high schools.

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

- The athletic supervision program administrative, professional, and clerical staff provide the supervision and coordination for athletic programs in the District.
- High school allocations provide for equipment purchase and maintenance at each of the four high schools.
- In addition to the program director are four .5 FTE athletic directors/business managers at the high school level.
- All activities at Garry Berry stadium are managed in this program.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	379,478	386,267	423,300	18,803	442,103
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	123,698	113,192	140,409	8,705	149,114
011050	REGULAR EMPLOYEES	CLERICAL	46,530	47,361	52,825	1,929	54,754
012020	TEMP. EMPLOYEES	TEACHER	1,297	303	-	-	-
013040	OVERTIME	PARAPROFESSIONAL	119	-	-	-	-
013050	OVERTIME	CLERICAL	117	-	-	-	-
013060	OVERTIME	CRAFTS, TRADES	410	381	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	2,000	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	4,635	1,795	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	-	637	-	-	-
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	2,830	471	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	124,416	128,765	122,327	7,842	130,169
020020	EMPLOYEE BENEFITS	TEACHER	1,481	447	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	47,642	51,564	50,158	3,803	53,961
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	25	-	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL.	10,428	10,894	12,140	1,066	13,206
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	698	183	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		939	-	37,990	-	37,990
043100	COPIER MAINTENANCE		303	278	1,000	-	1,000
050000	OTHER PURCHASED SERVICES		4,339	1,295	200	-	200
055000	PRINTING		103	1,163	300	-	300
058000	TRAVEL & REGISTRATION		954	1,622	-	-	-
058300	MILEAGE REIMBURSEMENT		2,856	797	2,901	-	2,901
061000	GENERAL SUPPLIES		6,825	3,540	4,893	-	4,893
073500	NON-CAPITAL EQUIPMENT		2,127	1,890	1,000	-	1,000
081000	DUES & MEMBERSHIP FEES		938	-	-	-	-

<b>Total Expenditures</b>	<b>763,188</b>	<b>754,844</b>	<b>849,443</b>	<b>42,148</b>	<b>891,591</b>
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### Staff FTE:

ADMINISTRATORS	4.00	4.00	4.00	-	4.00
NON-TEACHER PROFESSIONALS	4.00	4.00	4.00	-	4.00
EDUCATION SUPPORT PROFESSIONALS	1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>

Program:	Supervision of English as a Second Language (ESL)	Program No.:	22350
Program Budget Manager:	Nicole Giardin		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2022
Division Head:	Tamara Acevedo		

### Program Description:

This program supports the supervision of the activities associated with directing, managing, and supervising ESL programs to include materials and staff.

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

- Identification and testing of all students who declare a language other than English as primary comes from this program.
- Collection and entry data for all limited English proficient students are recorded in this program.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 21-22 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	86,236	87,784	96,231	2,736	98,967
011050	REGULAR EMPLOYEES	CLERICAL.	19,684	17,683	14,749	2,363	17,112
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	372	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	18,403	19,092	21,519	1,428	22,947
020050	EMPLOYEE BENEFITS	CLERICAL.	7,216	4,047	9,949	160	10,109
050000	OTHER PURCHASED SERVICES		57,998	-	800	-	800
058300	MILEAGE REIMBURSEMENT		-	-	800	-	800
061000	GENERAL SUPPLIES		1,260	814	3,000	-	3,000
073400	TECHNOLOGY EQUIPMENT		1,406	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	875	-	-	-
<b>Total Expenditures</b>			<b>192,203</b>	<b>130,667</b>	<b>147,048</b>	<b>6,687</b>	<b>153,735</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	0.50	0.50	-	0.50
<b>FTE Totals</b>			<b>2.00</b>	<b>1.50</b>	<b>1.50</b>	<b>-</b>	<b>1.50</b>

Program:	Supervision of Gifted and Talented Program	Program No.:	22370
Program Budget Manager:	Emily Andrews	Date:	July 1, 2022
Division:	Achievement, Learning, and Leadership		
Division Head:	Tamara Acevedo		

### Program Description:

Supervision of the District's gifted and talented program includes coordinating, managing, supervising and evaluating the program. In addition, supervision involves the implementation of state law: the writing of advanced learning plans and the identification and service of gifted and talented students in five talent areas (academic, intellectual, creative thinking, leadership and visual and performing arts). The department has put into place a business assessment of program alignment, and improved the identification, instruction and achievement of district gifted and talented children.

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

- Supervision of gifted and talented program funds is budgeted for salary and benefits for one supervisor and budget is also provided for support staff salary and benefits.
- This program provides resources and support of school programs, business planning, curriculum and professional development through supplemental pay.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 21-22 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	76,964	62,192	82,355	2,113	84,468
011050	REGULAR EMPLOYEES	CLERICAL.	34,744	17,683	14,749	2,362	17,111
013050	OVERTIME	CLERICAL.	64	-	100	-	100
015020	SUPPLEMENTAL PAY	TEACHER	5,479	3,648	1,950	-	1,950
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	317	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	-	43	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	1,145	777	450	-	450
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	20,428	17,370	23,701	1,280	24,981
020050	EMPLOYEE BENEFITS	CLERICAL.	7,874	4,077	9,974	159	10,133
039000	PROFESSIONAL/CONSULTANT SERVICES		-	675	10,000	-	10,000
050000	OTHER PURCHASED SERVICES		1,614	450	14,000	-	14,000
055000	PRINTING		592	1,107	2,000	-	2,000
058000	TRAVEL & REGISTRATION		13,935	14,898	2,488	-	2,488
058300	MILEAGE REIMBURSEMENT		406	82	750	-	750
061000	GENERAL SUPPLIES		9,332	3,167	10,000	-	10,000
073500	NON-CAPITAL EQUIPMENT		-	304	-	-	-
081000	DUES AND MEMBERSHIPS		240	-	250	-	250
<b>Total Expenditures</b>			<b>172,817</b>	<b>126,789</b>	<b>172,767</b>	<b>5,914</b>	<b>178,681</b>

### Staff FTE:

NON-TEACHER PROFESSIONALS	1.00	1.00	1.00	-	1.00
EDUCATION SUPPORT PROFESSIONALS	1.00	0.50	0.50	-	0.50
<b>FTE Totals</b>	<b>2.00</b>	<b>1.50</b>	<b>1.50</b>	<b>-</b>	<b>1.50</b>

Program:	Supervision of Special Education Early Childhood	Program No.:	22380
Program Budget Manager:	Judy Gudvangen		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2022
Division Head:	Tamara Acevedo		

**Program Description:**

The Supervision of the Special Education Early Childhood program works closely with program 17910, Special Education Early Childhood; 17710, Speech Pathology; 21600, Occupational and Physical Therapy; and 21700, Behavior Intervention as they apply to the preschool portion within their own programs.

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

- The 1.0 FTE provides a community liaison for early childhood preschool programs.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 21-22 Adopted
011040	REGULAR EMPLOYEES	PARAPROFESSIONAL	40,726	41,446	46,976	1,249	48,225
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	21,112	20,264	19,000	979	19,979
055000	PRINTING		31	-	-	-	-
061000	GENERAL SUPPLIES		36	-	1,559	-	1,559
<b>Total Expenditures</b>			<b>61,905</b>	<b>61,709</b>	<b>67,535</b>	<b>2,228</b>	<b>69,763</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>			<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>

Program: Supervision of Summer Enrichment  
 Program Budget Manager: Darian Founds  
 Division: Achievement, Learning, and Leadership  
 Division Head: Tamara Acevedo

Program No.: 22400

Date: July 1, 2022

### Program Description:

Activities associated with directing, managing and supervising the summer enrichment program (009SL) which extends the learning opportunities for interested students are accounted for in this program.

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

- This program provides funding for compensation and benefits for administration of the Summer Enrichment Program.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 21-22 Adopted
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	-	16,275	-	16,275
015020	SUPPLEMENTAL PAY	TEACHER	-	389	75,000	-	75,000
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	-	4,650	(20)	4,630
015050	SUPPLEMENTAL PAY	CLERICAL.	233	-	55,800	-	55,800
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	-	-	3,979	-	3,979
020020	EMPLOYEE BENEFITS	TEACHER	-	83	18,774	(1,636)	17,138
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	-	-	1,041	20	1,061
020050	EMPLOYEE BENEFITS	CLERICAL.	64	-	-	13,610	13,610
055000	PRINTING		-	-	13,610	(13,610)	-
<b>Total Expenditures</b>			<b>297</b>	<b>472</b>	<b>189,129</b>	<b>(1,636)</b>	<b>187,493</b>

Program: Supervision of IB Program  
 Program Budget Manager: Tamara Acevedo  
 Division: Achievement, Learning, and Leadership  
 Division Head: Tamara Acevedo

Program No.: 22410

Date: July 1, 2022

**Program Description:**

Activities associated with directing, managing and supervising the International Baccalaureate (IB) program at General William J. Palmer High School, North Middle School and Midland International Elementary School are accounted for in this program.

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

- These funds provide for coordination of travel and registration in support of professional development for the International Baccalaureate program.
- Increases in registration and travel costs for program professional development account for the increase in this line item.
- Salaries and benefits are adjusted according to current projections.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	223,032	219,635	250,401	34,337	284,738
012020	TEMP. EMPLOYEES	TEACHER	864	-	2,293	-	2,293
015020	SUPPLEMENTAL PAY	TEACHER	8,117	3,556	24,605	(55)	24,550
020020	EMPLOYEE BENEFITS	TEACHER	70,216	74,548	94,080	12,742	106,822
058000	TRAVEL & REGISTRATION		12,062	16,817	8,011	(3,760)	4,251
<b>Total Expenditures</b>			<b>314,291</b>	<b>314,557</b>	<b>379,390</b>	<b>43,264</b>	<b>422,654</b>
<b>Staff FTE:</b>							
	TEACHERS		5.50	3.50	3.50	0.50	4.00
<b>FTE Totals</b>			<b>5.50</b>	<b>3.50</b>	<b>3.50</b>	<b>0.50</b>	<b>4.00</b>

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

Program No.: 22420

Date: July 1, 2022

### Program Description:

Activities associated with directing, managing and supervising the summer high school program which extends the learning opportunities for summer high school students are accounted for in this program.

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

- This program was created to account for the administrative expenditures associated with the summer high school program (009SS).
- Other purchased services and general supplies support the day to day operations of this program.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 21-22 Adopted
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	-	6,460	(17)	6,443
015020	SUPPLEMENTAL PAY	TEACHER	-	-	1,845	(5)	1,840
015050	SUPPLEMENTAL PAY	CLERICAL.	-	-	2,416	(10)	2,406
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	-	-	3,075	(10)	3,065
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	-	-	1,456	17	1,473
020020	EMPLOYEE BENEFITS	TEACHER	-	-	417	5	422
020050	EMPLOYEE BENEFITS	CLERICAL.	-	-	540	10	550
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	-	-	691	10	701
050000	OTHER PURCHASED SERVICES		-	-	644	-	644
061000	GENERAL SUPPLIES		-	-	465	-	465
086900	INDIRECT COSTS		3,675	3,675	3,418	-	3,418
<b>Total Expenditures</b>			<b>3,675</b>	<b>3,675</b>	<b>21,427</b>	<b>-</b>	<b>21,427</b>

Program: Board Secretary/Clerk  
 Program Budget Manager: Michael W. Gaal  
 Division: Superintendent  
 Division Head: Michael W. Gaal

Program No.: 23120  
 Date: July 1, 2022

**Program Description:**

This program serves as a means for the District 11 Board of Education to fulfill the duties and responsibilities of their positions.

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

- To support the Board of Education in their role and to provide the necessary resources for the board meetings, conferences, retreats, and other related duties as a function of their role. This program also enhances the capabilities of the Board of Education to reduce out-of-pocket expenses as they conduct district business, which may be mandated. These expenses may include facsimile machines, phone lines, cell phones and service, computers and internet costs at the board members' residences.
- Within the travel and registration budget \$1,500 is allocated for each board member to be used for their travel and attendance at meetings and conferences associated with membership in the American Association of School Administrators (AASA), the National School Board Association (NSBA) and the Colorado Association of School Boards (CASB).
- Provides the electronic equipment in the boardroom for board of education meetings.
- This program supports one FTE for the board secretary.

Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
REGULAR EMPLOYEES	CLERICAL.	55,307	56,306	61,566	1,282	62,848
OVERTIME	CLERICAL.	4,232	959	10,000	(40)	9,960
EMPLOYEE BENEFITS	CLERICAL.	24,609	23,223	21,186	1,059	22,245
OTHER PURCHASED SERVICES		51,980	17,766	29,023	(2,214)	26,809
PRINTING		981	115	2,500	(500)	2,000
TRAVEL & REGISTRATION		11,308	4,883	20,500	-	20,500
MILEAGE REIMBURSEMENT		-	104	394	-	394
GENERAL SUPPLIES		1,080	623	2,500	(500)	2,000
TECHNOLOGY EQUIPMENT		3,791	-		-	-
DUES & FEES		21,335	21,335	18,121	3,214	21,335
<b>Total Expenditures</b>		<b>174,623</b>	<b>125,313</b>	<b>165,790</b>	<b>2,301</b>	<b>168,091</b>
EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>



Program: Treasurer Services  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: TBD

Program No.: 23130  
Date: July 1, 2022

**Program Description:**

The treasurer services program provides financial support for all treasury related activities including expenses related to management of the District's banking.

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

- The treasurer services program has no district employees but instead uses contractual services for the management of investment/cash management services and debt issuance. The most significant expenses for this program include the following:
  1. Bank charges and armored car fees related to the operation of all district bank accounts
  2. Financial advisor, rating agent and other fees related to the issuance of district debt
  3. Processing fees associated with online and credit card purchases made by customers

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
031300	BANKING SERVICE FEES		3,342	3,573	12,320	-	12,320
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	12,000	-	12,000
<b>Total Expenditures</b>			<b>3,342</b>	<b>3,573</b>	<b>24,320</b>	<b>-</b>	<b>24,320</b>

Program: Election Services  
 Program Budget Manager: Michael W. Gaal  
 Division: Superintendent  
 Division Head: Michael W. Gaal

Program No.: 23140  
 Date: July 1, 2022

**Program Description:**

The purpose of this program is to support the election process conducted through El Paso County. When physical polling sites are needed by the county, School District 11 offers its facilities at no cost to the county to use.

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

- This program is necessary to fund activities for the election process for School District 11. Board of education elections are held every other year during the state general election in November. Mill levy increase elections may be held only in November in any year.
- Election costs are incurred by El Paso County on behalf of Colorado Springs School District 11 questions on the November coordinated ballot and the District must reimburse the county for such costs. These costs are estimated by the county and are based on the number of voters for an election and the percentage of those voters that will be in District 11's voting district. Election fees are partially determined by the number of entities that have questions on the ballot. More entities with ballot questions lower the District's costs. Add in TABOR costs and the Help America Vote Act along with other election costs for newspaper advertisements, pro and con statements, this makes up the election fees.
- This budget will support the board of education election question in November 2019.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
031200	ELECTION FEES		110,889	187,085	30,500	-	30,500
061000	GENERAL SUPPLIES		709	35,500	200	-	200
<b>Total Expenditures</b>			<b>111,598</b>	<b>222,585</b>	<b>30,700</b>	<b>-</b>	<b>30,700</b>

Program: Legal Services  
Program Budget Manager: TBD  
Division: Business Services  
Division Head: TBD

Program No.: 23150  
Date: July 1, 2022

### Program Description:

The legal services program is used to record expenses related to general district legal issues.

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

- Legal fees from all firms are billed on a time and materials basis, and charged to the specific program related to the legal advice.
- The total legal budget for the District is summarized in the following table:

Program Number	Program Description	FY18/19 Actual	FY19/20 Actual	FY20/21 Mid-Year	FY21/22 Adopted
22310	Supervision Special Education	175,951	219,844	330,000	130,000
21110	Attendance and Discipline	31,653	25,532	80,000	80,000
23910	Charter School Administration	8,808	4,709	2,000	2,000
<b>23150</b>	<b>Legal Services (general)</b>	<b>71,608</b>	<b>110,567</b>	<b>285,000</b>	<b>285,000</b>
23180	Staff Relations (negotiations)	44,188	81,052	36,520	36,520
25010	Business Services (contracting issues)	532	3,819	2,000	2,000
28300	Human Resources (staff issues)	107,605	83,956	85,000	85,000
28400	Application Development and Support	-	-	-	-
	TOTAL GENERAL FUND	440,346	529,479	820,520	620,520
	Risk Management Fund 18	71,888	294,260	294,260	294,260
	Risk Related Activities Fund 64	-	5,000	5,000	5,000
	Total District Legal Budget	\$512,233.80	\$828,739.40	\$1,119,780.00	\$919,780.00

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
033100	LEGAL SERVICES		110,567	158,300	285,000	-	285,000
<b>Total Expenditures</b>			<b>110,567</b>	<b>158,300</b>	<b>285,000</b>	<b>-</b>	<b>285,000</b>

Program:	Tax Assessment/Collections	Program No.:	23160
Program Budget Manager:	Laura Hronik		
Division:	Business Services	Date:	July 1, 2022
Division Head :	TBD		

**Program Description:**

The tax assessment program accounts for the treasurer's collection fees related to collection of property tax revenues by the El Paso County Treasurer. Colorado state statutes allow the county to retain a collection fee of .25 percent of current year tax collections. There is no collection fee for bond funds.

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

- The entire budget for this program is used to pay the El Paso County treasurer fees. The total cost of this budget is directly proportional to the total amount of property taxes collected.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
031100	TREASURER'S COLLECTION FEES		157,986	159,820	155,000	-	155,000
<b>Total Expenditures</b>			<b>157,986</b>	<b>159,820</b>	<b>155,000</b>	<b>-</b>	<b>155,000</b>

Program: Audit Services  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: TBD

Program No.: 23170  
Date: July 1, 2022

#### Program Description:

The audit services program accounts for the expenses associated with the audit of the District's Comprehensive Annual Financial Report (CAFR) and the other audit services as separately agreed upon. The District's CAFR received an unmodified opinion from the auditors and was awarded the Certificate of Excellence in Financial Reporting from the Association of School Business Officials (ASBO) last year.

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

- The audit program has no district employees but instead uses contractual services for the examination of the District's financial records as required by state statutes. The primary expenses of this program are the engagement of the District's independent certified public accounting (CPA) firm for the annual audit and to print the final reporting document.
- The audit contract and CPA firm are reviewed on a regular basis to maintain quality and cost.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
033200	AUDIT SERVICES		87,500	87,500	88,300	-	88,300
050000	OTHER PURCHASED SERVICES		1,310	-	-	-	-
055000	PRINTING		483	317	1,480	-	1,480
061000	GENERAL SUPPLIES		101	71	500	-	500
Total Expenditures			89,394	87,888	90,280	-	90,280

Program: Staff Relations/Negotiations  
Program Budget Manager: Phoebe Bailey  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 23180  
Date: July 1, 2022

### Program Description:

Funds in this program are allocated to help maintain amicable working relationships between the different employee groups and the administration as it carries out the directives of the Board of Education.

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

- Funds are allocated for facilitating the activities associated with negotiations and the meet and confer processes, such as: fact finding, mediation, monetary requirements for employee appeals, legal services, arbitration, and related expenditures in delivering these services, and financial support to members of the District's negotiating teams.
- This program also is responsible for paying 25 percent of the Colorado Springs Education Association (CSEA) president's salary. The association reimburses the District for the other 75 percent of the salary. The employer's share of the benefit costs are paid for by the District with no proration.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011020	REGULAR EMPLOYEES	TEACHERS	18,765	19,090	20,778	531	21,309
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	617	137	2,000	(10)	1,990
013050	OVERTIME	CLERICAL	-	415	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	22,000	25,000	-	-	-
015020	SUPPLEMENTAL PAY	TEACHERS	-	288	500	-	500
015050	SUPPLEMENTAL PAY	CLERICAL	10	32	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	4,602	5,314	-	-	-
020020	EMPLOYEE BENEFITS	TEACHERS	(7,940)	8,503	18,633	(13,580)	5,053
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	134	29	447	10	457
020050	EMPLOYEE BENEFITS	CLERICAL	2	95	-	-	-
033100	LEGAL SERVICES		81,052	81,471	36,520	-	36,520
033300	NEGOTIATIONS SERVICE		675	675	7,400	-	7,400
055000	PRINTING		-	715	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		-	-	500	-	500
061000	GENERAL SUPPLIES		1,372	-	3,500	-	3,500
<b>Total Expenditures</b>			<b>121,289</b>	<b>141,764</b>	<b>92,278</b>	<b>(13,049)</b>	<b>79,229</b>
<b>Staff FTE:</b>							
	TEACHERS		0.25	2.00	2.00	-	2.00
<b>FTE Totals</b>			<b>0.25</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>

Program: ESP Staff Relations  
Program Budget Manager: Phoebe Bailey  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 23181  
Date: July 1, 2022

### Program Description:

Funds in this program are used to manage the Educational Support Professionals' (ESP) office.

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

- The District is responsible for paying the ESP president's salary and benefits while in office. In addition to regular salaries, the ESP president and ESP president-elect receive a monthly stipend of \$200 and \$100 respectively.
- The ESP office also has a 1.0 FTE school staff assistant to assist the president and maintain the council office.
- Car insurance is a line item to help pay ESP staff who transport students in their privately owned vehicles as a job requirement.
- The remaining budget goes toward meet and confer expenses, training materials for ESP Council, and other committees that ESP Council supports.
- To handle the additional work by the ESP president and administrative assistant, an overtime budget has been established.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011050	REGULAR EMPLOYEES	CLERICAL	68,186	65,974	73,841	1,602	75,443
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	-	881	-	-	-
013050	OVERTIME	CLERICAL.	4,740	10,907	10,000	-	10,000
015050	SUPPLEMENTAL PAY	CLERICAL	6,154	4,823	3,600	(55)	3,545
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	-	195	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL	26,235	28,215	29,560	1,623	31,183
029140	CAR INSURANCE	CLERICAL	-	-	2,500	-	2,500
043100	COPIER MAINTENANCE		260	154	400	-	400
050000	OTHER PURCHASED SERVICES		40,360	30,742	17,900	-	17,900
055000	PRINTING		1,632	2,370	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		377	-	2,000	-	2,000
061000	GENERAL SUPPLIES		6,325	14,112	31,500	4,000	35,500
073500	NON-CAPITAL EQUIPMENT		-	2,084	1,329	-	1,329
081000	DUES & FEES		89	-	-	-	-
<b>Total Expenditures</b>			<b>154,358</b>	<b>160,457</b>	<b>174,630</b>	<b>7,170</b>	<b>181,800</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		2.00	2.00	2.00	-	2.00
<b>FTE Totals</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>

Program: District Accountability Program  
Program Budget Manager: Phoebe Bailey  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 23190  
Date: July 1, 2022

#### Program Description:

This program provides direct support to the District Accountability Committee (DAC), enabling it to fulfill its duties under state law and board of education charges. It provides support for the printing of the annual accountability report to the public, which in recent years has been produced collaboratively with the Communications and Community Relations office. It also supports district-wide accountability training. The District is responsible to provide clerical support for the committee and its subcommittees.

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

- These funds are used to provide direct support to the accountability process through 1) School Accountability Committee (SAC)/DAC training night, 2) year-end report to the community, 3) Unified District Improvement Plan (UDIP), 4) Accountability Subcommittee members' attendance at conferences, training for the Unified School Improvement Plan (USIP) process and the peer review teams to read USIPs/UDIPs, 5) Training and support for maintaining the business plan, UDIP, accreditation, and monitoring the base budget justification.
- Rising costs to support this program resulted in a small increase in the expenditure budgets.
- Other purchased services line item was added to support this growing program.
- The DAC Budget Subcommittee's expenditures are recorded in this program.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
013050	OVERTIME	CLERICAL.	2,939	1,701	5,890	-	5,890
015050	SUPPLEMENTAL PAY	CLERICAL.	313	765	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL.	680	525	1,642	-	1,642
050000	OTHER PURCHASED SERVICES		-	-	1,400	-	1,400
055000	PRINTING		-	-	700	-	700
061000	GENERAL SUPPLIES		2,714	-	1,750	-	1,750
<b>Total Expenditures</b>			<b>6,646</b>	<b>2,990</b>	<b>11,382</b>	<b>-</b>	<b>11,382</b>



Program: Office of the Superintendent  
Program Budget Manager: Michael W. Gaal  
Division: Superintendent  
Division Head: Michael W. Gaal

Program No.: 23210  
Date: July 1, 2022

### Program Description:

This program provides the Superintendent of Schools with the necessary resources to conduct the day-to-day operations of the school district.

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

- For the Office of Superintendent to directly supervise the schools and yet maintain much of the current work to ensure continuous improvement throughout the District, the budget includes staff support.
- This budget provides for electronic equipment at the superintendent's residence to include a cell phone and service, computer, internet services, etc.
- The administrator FTE includes the District's superintendent and Chief of Staff.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	391,049	370,447	395,471	128,587	524,058
011050	REGULAR EMPLOYEES	CLERICAL.	52,125	53,047	58,117	1,105	59,222
012020	TEMP. EMPLOYEES	TEACHER	5,856	-	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL.	-	-	1,000	(4)	996
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	40,158	41,948	57,458	(17,681)	39,777
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	113,523	135,036	106,403	19,909	126,312
020020	EMPLOYEE BENEFITS	TEACHER	1,272	-	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL.	11,102	11,487	13,058	902	13,960
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	2,250	3,000	2,250	6,150	8,400
039000	PROFESSIONAL/CONSULTANT SERVICES		6,700	178,095	-	-	-
043100	COPIER MAINTENANCE		2,861	710	4,340	-	4,340
050000	OTHER PURCHASED SERVICES		149,235	37,414	12,000	(5,000)	7,000
055000	PRINTING		8,426	2,064	6,400	(1,000)	5,400
058000	TRAVEL & REGISTRATION		26,364	3,625	8,601	(4,000)	4,601
058300	MILEAGE REIMBURSEMENT		43	-	720	-	720
061000	GENERAL SUPPLIES		3,881	1,547	2,000	(1,000)	1,000
065000	TECHNOLOGY SUPPLIES		-	107	-	-	-
073400	TECHNOLOGY EQUIPMENT		395	-	1,000	(1,000)	-
073500	NON-CAPITAL EQUIPMENT		-	1,380	1,775	(1,325)	450
081000	DUES & FEES		6,217	5,902	6,147	(1,000)	5,147
085100	FIELD TRIPS		291	-	-	-	-
<b>Total Expenditures</b>			<b>821,748</b>	<b>845,811</b>	<b>676,740</b>	<b>124,643</b>	<b>801,383</b>

### Staff FTE:

ADMINISTRATORS	2.00	2.00	2.00	(1.00)	1.00
EDUCATION SUPPORT PROFESSIONALS	1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>(1.00)</b>	<b>2.00</b>

Program: State and Federal Relations  
Program Budget Manager: TBD  
Division: Business Services  
Division Head: TBD

Program No. 23230  
Date: July 1, 2022

**Program Description:**

This program accounts for the expenditures associated with establishing and maintaining relationships and effective communications with state and federal legislators and other legislative groups. In addition, this program allows for the liaison of any financially related new legislation to the District for incorporation and implementation.

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

- Travel includes driving to the capitol to attend legislative sessions.
- Dues and fees record the District's membership in a legislative research service.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	6,000	6,000	6,000	-	6,000
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	1,254	1,278	1,341	-	1,341
039000	PROFESSIONAL/CONSULTANT SERVICES		12,825	15,000	25,250	-	25,250
058000	TRAVEL & REGISTRATION		-	-	250	-	250
081000	DUES & FEES		7,919	7,442	5,200	-	5,200
<b>Total Expenditures</b>			<b>27,998</b>	<b>29,719</b>	<b>38,041</b>	<b>-</b>	<b>38,041</b>

Program: Charter School Administration  
Program Budget Manager: TBD  
Division: Business Services  
Division Head: TBD

Program No.: 23910  
Date: July 1, 2020

### Program Description:

Charter schools are public schools operated by a group of parents, teachers and/or community members as a semi-autonomous school of choice within a school district. Charters are operating under a contract or “charter” between the members of the charter school community and the local board of education.

Under Colorado law, a charter school is not a separate legal entity independent of the school district, but rather is a public school defined uniquely by a charter and partially autonomous while remaining within the school district. The approved charter application and accompanying agreements are the charter, which serve as a contract between the charter school and local board of education.

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

- Legal support for charter schools is dependent upon the legal matters that surface during the course of the year. This is a normal expense, and not always predictable or steady.
- The expenditure line items maintain the day to day operations in support of the District’s charter schools.
- Dues and membership fees pay for the District’s membership in the National Association of Charter School Authorizers.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	80,817	83,001	180,656	5,640	186,296
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	-	-	33,944	(140)	33,804
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	24,253	25,593	64,185	2,221	66,406
033100	LEGAL SERVICES		4,709	22,004	2,000	-	2,000
039000	PROFESSIONAL/CONSULTANT SERVICES		29,805	45,153	-	-	-
055000	PRINTING		-	-	150	-	150
058000	TRAVEL & REGISTRATION		-	-	1,000	-	1,000
058300	MILEAGE		70	-	150	-	150
061000	GENERAL SUPPLIES		76	-	400	-	400
065000	TECHNOLOGY SUPPLIES		84	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	175	-	-	-
081000	DUES & MEMBERSHIP FEES		-	-	1,000	-	1,000
<b>Total Expenditures</b>			<b>139,814</b>	<b>175,926</b>	<b>283,485</b>	<b>7,721</b>	<b>291,206</b>

### Staff FTE:

NON-TEACHER PROFESSIONALS	1.54	2.00	2.00	-	2.00
<b>FTE Totals</b>	<b>1.54</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>

Program: Office of the Principal  
Program Budget Manager: Tamara Acevedo  
Division: Achievement, Learning, and Leadership  
Division Head: Tamara Acevedo

Program No.: 24110  
Date: July 1, 2022

### Program Description:

This program is used to account for the expenses related to school building administration.

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

- This program provides for building administrator and clerical staffing in support of students and teachers. Funds in this program are non-instructional in nature and are applied towards the day-to-day operation of the school building and staff.
- Salary and benefits as well as FTE are adjusted to reflect current projections.
- Accounts represent principal's allocations of student count based budget. Increases or decreases are representative of higher or reduced student enrollment projections.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	7,788,594	7,677,811	8,800,926	154,660	8,955,586
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	-	56,574	89,132	3,836	92,968
011050	REGULAR EMPLOYEES	CLERICAL	5,089,972	4,972,440	5,839,003	107,900	5,946,903
012010	TEMP. EMPLOYEES	ADMINISTRATOR	41,284	83,866	-	-	-
012020	TEMP. EMPLOYEES	TEACHER	122,590	57,330	131,970	(103,707)	28,263
012040	TEMP EMPLOYEES	PARAPROFESSIONAL	1,711	716	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL	126,779	120,393	337,502	30,625	368,127
012060	TEMP. EMPLOYEES	CRAFTS & TRADES	-	134	-	-	-
013040	OVERTIME	PARAPROFESSIONAL	35	35,359	-	-	-
013050	OVERTIME	CLERICAL	49,415	3,558	99,162	(1,990)	97,172
013060	OVERTIME	CRAFTS & TRADES	3,160	11,672	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	72,642	243,881	89,000	21,000	110,000
015020	SUPPLEMENTAL PAY	TEACHER	164,598	36,944	156,816	8,550	165,366
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	36,340	16,321	56,525	215	56,740
015050	SUPPLEMENTAL PAY	CLERICAL	23,458	-	42,095	(4,064)	38,031
015060	SUPPLEMENTAL PAY	CRAFTS & TRADES	125	-	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	2,342,179	2,379,321	2,669,726	133,137	2,802,863
020020	EMPLOYEE BENEFITS	TEACHER	61,709	65,248	70,518	(25,724)	44,794
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	-	12,571	20,363	1,650	22,013
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	7,958	8,119	12,639	358	12,997
020050	EMPLOYEE BENEFITS	CLERICAL	2,142,493	2,108,304	2,256,107	82,054	2,338,161
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	690	758	-	-	-
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	37,715	53,710	55,380	-	55,380
039000	PROFESSIONAL/CONSULTANT SERVICES		146,647	38,412	10,550	27,225	37,775
043000	REPAIRS & MAINTENANCE		978	6,747	-	-	-
050000	OTHER PURCHASED SERVICES		58,426	66,198	98,466	(75,900)	22,566
053300	POSTAGE		-	170	-	-	-
054000	ADVERTISING		505	6,177	2,563	-	2,563
055000	PRINTING		53,412	44,114	47,129	(4,921)	42,208
058000	TRAVEL & REGISTRATION		77,353	13,662	53,229	(21,335)	31,894
058300	MILEAGE REIMBURSEMENT		2,059	1,757	10,072	(288)	9,784
061000	GENERAL SUPPLIES		373,965	530,602	617,089	(46,735)	570,354
061700	GRADUATION SUPPLIES		17,841	27,290	16,000	(1,000)	15,000
064100	SPECIAL PURCHASES		-	9,320	-	-	-
064200	TEXTBOOKS		405	-	-	-	-
065000	TECHNOLOGY SUPPLIES		1,119	31,941	500	(500)	-
073000	CAPITAL EQUIPMENT		7,523	46,526	-	-	-
073300	FURNITURE		-	4,559	2,000,000	(2,000,000)	-
073400	TECHNOLOGY EQUIPMENT		64,229	-	1,400	-	1,400
073500	NON-CAPITAL EQUIPMENT		56,766	151,208	1,032,877	(1,004,056)	28,821
081000	DUES & FEES		1,348	2,090	610	-	610
084000	CONTINGENCY		-	-	1,382,000	118,000	1,500,000
085200	INTERNAL WORK ORDERS		9,945	51,032	-	-	-
085700	INTERNAL CLAIM EXPENSE		(1,330)	-	-	-	-
<b>Total Expenditures</b>			<b>18,984,640</b>	<b>18,976,834</b>	<b>25,999,349</b>	<b>(2,601,010)</b>	<b>23,398,339</b>
<b>Staff FTE:</b>							
	ADMINISTRATORS		83.00	84.00	86.50	(3.00)	83.50
	NON-TEACHER PROFESSIONALS			1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		185.56	184.82	186.44	(0.50)	185.94
<b>FTE Totals</b>			<b>268.56</b>	<b>269.82</b>	<b>273.94</b>	<b>(3.50)</b>	<b>270.44</b>

Program: School Business Management  
 Program Budget Manager: Tamara Acevedo  
 Division: Achievement, Learning, and Leadership  
 Division Head: Tamara Acevedo

Program No.: 24130  
 Date: July 1, 2022

### Program Description:

School business management supports the four high schools through the funding of a .5 FTE business manager and 1.0 FTE clerical staff per school to provide efficient and effective management of the business services for all special programs. High schools with student populations greater than 1,800 also received an additional .5 FTE for office support.

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

- High schools have unique programs and needs that are not always on going or that do not fall into other budget areas. This program is used to support schools in salaries and benefits for business managers and secretaries. In this capacity they coordinate all business functions including the collection of fees for various special activities such as caps and gowns, program printing, and special needs for graduation; yearbook sales; parking permits; athletic eligibility; school purchase orders; warehouse orders, etc. This includes the management of activities that may be a once-a-year activity and are not covered in areas such as school management, athletics, field trips, etc.
- FTE is based on Human Resources allocations.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	182,550	185,826	197,984	13,584	211,568
011050	REGULAR EMPLOYEES	CLERICAL	183,645	187,918	193,773	12,140	205,913
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	57,563	59,216	58,253	4,735	62,988
020050	EMPLOYEE BENEFITS	CLERICAL	67,039	61,055	57,414	15,849	73,263
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	1,600	2,400	2,400	-	2,400
<b>Total Expenditures</b>			<b>492,397</b>	<b>496,414</b>	<b>509,824</b>	<b>46,308</b>	<b>556,132</b>
<b>Staff FTE:</b>							
	ADMINISTRATORS		2.00	2.00	2.00	-	2.00
	EDUCATION SUPPORT PROFESSIONALS		6.50	5.00	5.00	-	5.00
<b>FTE Totals</b>			<b>8.50</b>	<b>7.00</b>	<b>7.00</b>	<b>-</b>	<b>7.00</b>

Program:	Other School Administration Support Services	Program No.:	24900
Program Budget Manager:	Tamara Acevedo		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2022
Division Head:	Tamara Acevedo		

**Program Description:**

This program is used to account for the expenses related to school administration administered by the District 11 Executive Directors of School Leadership. Funds are normally transferred to school sites based on formulas and needs criteria.

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

- These funds are under the control of the executive directors of school leadership and are allocated to school sites at their direction.
- The general supplies budget is under the control of the District's K-12 executive directors. They have the ability to distribute budget to schools under their supervision after review of a school's request for funds.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
012010	TEMP. EMPLOYEES	ADMINISTRATOR	11,047	65,082	-	-	-
012020	TEMP. EMPLOYEES	TEACHER	15,436	13,334	27,649	(115)	27,534
012050	TEMP. EMPLOYEES	CLERICAL	1,066	72	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	944	7,080	1,845	(9)	1,836
015020	SUPPLEMENTAL PAY	TEACHER	1,506	4,605	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	3,660	16,008	412	9	421
020020	EMPLOYEE BENEFITS	TEACHER	3,668	3,931	6,179	115	6,294
020050	EMPLOYEE BENEFITS	CLERICAL	232	15	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		8,950	12,500	20,399	-	20,399
050000	OTHER PURCHASED SERVICES		6,548	13,504	25,440	-	25,440
051300	FIELD TRIPS		3,169			-	-
058000	TRAVEL & REGISTRATION		15,594	4,980	6,120	-	6,120
058300	MILEAGE REIMBURSEMENT		-	-	6,518	-	6,518
061000	GENERAL SUPPLIES		3,293	20,247	162,750	-	162,750
061700	GRADUATION SUPPLIES		6,545	-	-	-	-
065000	TECHNOLOGY SUPPLIES		-	750	13,392	-	13,392
073400	TECHNOLOGY EQUIPMENT		3,121	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	19,530	-	-	-
081000	DUES & FEES		1,149	3,244	1,395	-	1,395
085100	FIELD TRIPS		849	-	-	-	-
<b>Total Expenditures</b>			<b>86,777</b>	<b>184,881</b>	<b>272,099</b>	<b>-</b>	<b>272,099</b>

Program: Business Services Administration  
Program Budget Manager: TBD  
Division: Business Services  
Division Head: TBD

Program No.: 25010  
Date: July 1, 2022

### Program Description:

The budget reflects the anticipated resource needs of the Deputy Superintendent of Business Services to provide general administrative support; plus management of the risk related activity fund, internal services funds, and the capital reserve capital projects fund. Other duties include oversight of the following programs: budget and planning, warehouse/distribution center, facilities, transportation, procurement and contracting, charter school administration, cash management, mail services, all district insurance programs, and fiscal services (which includes payroll, accounting, and fixed assets inventory control). This program also supports the oversight of the mill levy override implementation and its fund.

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

Purchased services is used to record expenses, including catering related to the citizens' committees as well as filing state reports and purchases made from Governmental Accounting Standards Board (GASB), Government Finance Officials Association (GFOA), and Colorado Association of School Executives (CASE). Anticipated cost increases for these services are reflected here.

- The 1.0 clerical FTE also supports the mill levy overrides, passed by voters in November 2000 and November 2017.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	177,926	177,926	152,274	(1,474)	150,800
011050	REGULAR EMPLOYEES	CLERICAL	39,125	32,645	43,185	391	43,576
012010	TEMP. EMPLOYEES	ADMINISTRATOR	-	53,238	60,000	(30,000)	30,000
013050	OVERTIME	CLERICAL	56	-	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	43,679	-	49,503	-	49,503
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	46,302	49,207	63,888	(2,661)	61,227
020050	EMPLOYEE BENEFITS	CLERICAL	8,838	10,623	14,777	724	15,501
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	-	-	-	3,600	3,600
033100	LEGAL SERVICES		3,819	232	2,000	-	2,000
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	100	-	100
043100	COPIER MAINTENANCE		357	30	500	-	500
050000	OTHER PUR. SERVICES		2,039	1,406	2,000	-	2,000
055000	PRINTING		128	315	500	-	500
058000	TRAVEL & REGISTRATION		3,970	(978)	2,500	-	2,500
061000	GENERAL SUPPLIES		143	921	1,000	-	1,000
065000	ELECTRONIC MEDIA		-	107	-	-	-
073400	TECHNOLOGY EQUIPMENT		52	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	-	1,000	-	1,000
081000	DUES & FEES		880	-	2,000	-	2,000
086900	INDIRECT COSTS		(3,152)	(3,152)	(3,152)	-	(3,152)
<b>Total Expenditures</b>			<b>324,162</b>	<b>322,520</b>	<b>392,075</b>	<b>(29,420)</b>	<b>362,655</b>

### Staff FTE:

ADMINISTRATORS	1.00	1.00	1.00	-	1.00
EDUCATION SUPPORT PROFESSIONALS	1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>

Program: Financial Services  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: TBD

Program No.: 25100  
Date: July 1, 2022

### Program Description:

This program is used to identify the direct expenses related to financial services including district-wide budget development, budget monitoring, position control, support for the District Accountability Committee's (DAC) citizen budget subcommittee, payroll for all district employees, payment of all vendors through accounts payable, maintenance of all fixed asset records to include land, buildings and equipment, payroll reporting to the IRS, and all pension administration reporting including Tax Sheltered Annuities (403b), 401K's, Medicare, and the Public Employees Retirement Association (PERA).

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

- The printing account pays for the publication of manuals including the proposed budget, adopted budget, and the mid-year budget.
- General office supplies and equipment expenditures are those relevant to the operations of the financial services office including checks, printer supplies, forms and office supplies, and education material related to processing accounting and payroll information.
- Dues are for the District's membership to the Association of School Business Officials.
- Courier services cover cash pick-up and bank deposits from the school locations.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	119,135	121,248	132,313	4,323	136,636
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	370,762	436,766	593,554	24,812	618,366
011050	REGULAR EMPLOYEES	CLERICAL	424,361	428,858	460,449	29,507	489,956
012030	TEMP EMPLOYEES	NON-TEACHER PROF.	-	1,865	-	-	-
013050	OVERTIME	CLERICAL	597	135	10,000	-	10,000
015050	SUPPLEMENTAL PAY	CLERICAL	87	-	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	35,486	39,916	43,277	2,125	45,402
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	109,929	143,810	181,460	11,489	192,949
020050	EMPLOYEE BENEFITS	CLERICAL	147,378	151,099	176,736	6,388	183,124
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	800	-	800
043100	COPIER MAINTENANCE		1,677	1,092	1,000	-	1,000
050000	OTHER PUR. SERVICES		1,813	2,927	500	-	500
053300	POSTAGE		1,627	680	3,500	-	3,500
053500	COURIER SERVICES		12,169	11,763	20,000	-	20,000
055000	PRINTING		6,021	3,793	7,650	-	7,650
058000	TRAVEL & REGISTRATION		557	(63)	2,968	(50)	2,918
058300	MILEAGE REIMBURSEMENT		420	41	1,017	-	1,017
061000	GENERAL SUPPLIES		5,381	4,660	7,774	-	7,774
065000	ELECTRONIC MEDIA		-	107	-	-	-
073400	TECHNOLOGY EQUIPMENT		4,978	-	2,000	(2,000)	-
073500	NON-CAPITAL EQUIPMENT		-	2,789	2,000	2,000	4,000
081000	DUES & FEES		390	320	800	-	800
086000	USER CHARGES		(24,380)	(24,380)	(24,380)	-	(24,380)
086900	INDIRECT COSTS		(77,225)	(77,225)	(77,225)	-	(77,225)

<b>Total Expenditures</b>	<b>1,141,160</b>	<b>1,250,201</b>	<b>1,546,193</b>	<b>78,594</b>	<b>1,624,787</b>
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### Staff FTE:

ADMINISTRATORS	1.00	1.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS	5.50	5.50	7.50	-	7.50
EDUCATION SUPPORT PROFESSIONALS	10.00	10.00	10.00	-	10.00
<b>FTE Totals</b>	<b>16.50</b>	<b>16.50</b>	<b>18.50</b>	<b>-</b>	<b>18.50</b>



Program: Procurement and Contracting  
Program Budget Manager: TBD  
Division: Business Services  
Division Head: TBD

Program No.: 25200  
Date: July 1, 2022

### Program Description:

The Procurement and Contracting Department provides professional procurement and contracting support to all schools and organizations within the District. It is the responsibility of the department to use best value practices, and to pursue the purchases of products and services in a timely and efficient manner to satisfy the District's instructional needs.

The department assists the schools and sites in developing specifications for their requirements to ensure all actions are contractually sound before execution by the contracting officer. It is the department's responsibility to ensure that procurement and contracting actions meet all mandatory statutes, stay in conformance with the Board of Education's procurement and contracting policies, and follow the Superintendent's established district acquisition regulation.

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

- This program carries the cost of centralized contracting support for the District.
- Salaries and benefits are adjusted current projections.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	119,135	121,248	132,313	4,271	136,584
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	379,839	382,323	420,748	2,269	423,017
011050	REGULAR EMPLOYEES	CLERICAL	50,353	42,520	51,282	1,173	52,455
015050	SUPPLEMENTAL PAY	CLERICAL	61	-	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	25,866	26,759	30,224	1,957	32,181
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	124,077	130,015	136,396	3,501	139,897
020050	EMPLOYEE BENEFITS	CLERICAL	22,954	14,406	11,284	879	12,163
033100	LEGAL SERVICES		218	420		-	-
039000	PURCHASED PROFESSIONAL SERVICES		-	9,375	9,900	-	9,900
043100	COPIER MAINTENANCE		2,257	3,316	2,600	-	2,600
050000	OTHER PUR. SERVICES		4,214	4,229	8,600	-	8,600
055000	PRINTING		122	13	250	-	250
058000	TRAVEL & REGISTRATION		1,721	71	4,000	-	4,000
058300	MILEAGE REIMBURSEMENT		-	-	600	-	600
061000	GENERAL SUPPLIES		3,238	4,373	4,550	-	4,550
065000	TECHNOLOGY SUPPLIES		5,450	107	-	-	-
073400	TECHNOLOGY EQUIPMENT		1,236	-	1,350	(1,350)	-
073500	NON-CAPITAL EQUIPMENT		-	885	954	1,350	2,304
081000	DUES & FEES		1,230	3,006	1,334	-	1,334
086900	INDIRECT COSTS		(25,204)	(25,204)	(25,204)	-	(25,204)
<b>Total Expenditures</b>			<b>716,765</b>	<b>717,862</b>	<b>791,181</b>	<b>14,050</b>	<b>805,231</b>

### Staff FTE:

ADMINISTRATORS	1.00	1.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS	5.00	5.00	5.00	-	5.00
EDUCATION SUPPORT PROFESSIONALS	1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>-</b>	<b>7.00</b>

Program: Warehousing and Distribution  
Program Budget Manager: Terry Seaman  
Division Business Services  
Division Head: TBD

Program No.: 25300  
Date: July 1, 2022

#### Program Description:

The budget supports the central supply warehouse and distribution system for the District. Other responsibilities include central shipping and receiving, audio visual and computer-marking and asset inventory data entry, sale of supplies to outlying school districts creating a revenue stream for general fund benefit, and the processing and/or disposal of all district surplus equipment. The warehouse staff also supports, when possible, intra-district moving of equipment and materials to support the instructional programs of the District.

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

- This program funds all regular, overtime, and over-hire labor and benefits; materials and supplies; and contracts in support of the central distribution center operation.
- Inventory write-off costs include bookkeeping to balance the inventory at year-end and write off obsolete supplies and materials.
- This fund does not include actual warehouse stock inventory.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	183,859	171,540	195,355	7,099	202,454
012060	TEMP EMPLOYEES	CRAFTS, TRADES	-	44,808	19,039	(17,539)	1,500
013060	OVERTIME	CRAFTS, TRADES	-	-	400	(8)	392
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	47,676	-	53,926	185	54,111
043100	COPIER MAINTENANCE		86	57	200	-	200
050000	OTHER PUR. SERVICES		1,131	3,463	7,692	-	7,692
061000	GENERAL SUPPLIES		2,777	6,566	4,660	-	4,660
061800	INVENTORY WRITE-OFF		-	-	1,040	-	1,040
073300	FURNITURE		7,599	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		456	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	2,686	-	-	-
085200	MAINTENANCE		1,068	964	-	-	-
<b>Total Expenditures</b>			<b>244,652</b>	<b>230,083</b>	<b>282,312</b>	<b>(10,263)</b>	<b>272,049</b>

#### Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	5.00	5.00	5.00	-	5.00
<b>FTE Totals</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>

Program: Mail and Postage  
Program Budget Manager: Patrick Stalnaker  
Division: Business Services  
Division Head: TBD

Program No.: 25310  
Date: July 1, 2022

**Program Description:**

This program provides courier service for delivery of mail and packages to and from district schools and sites.

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

- There are no changes to this budget.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
053500	COURIER SERVICES		135,381	130,965	145,000	-	145,000
Total Expenditures			135,381	130,965	145,000	-	145,000

Program: M & O Supervision  
 Program Budget Manager: Terry Seaman  
 Division: Business Services  
 Division Head: TBD

Program No.: 26100  
 Date: July 1, 2022

### Program Description:

Costs of the Facilities Department's central office and other miscellaneous costs that cannot be directly attributed to projects, operations, utilities, or the maintenance shops are captured in this program.

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

- Departmental administration, professional engineering and supervision, job order administration and general office support costs are charged in this program.
- A departmental central training budget supports technical, craft improvement, management, licensing, and leadership training programs.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	217,189	221,043	241,475	8,348	249,823
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	129,684	131,984	146,325	7,182	153,507
011050	REGULAR EMPLOYEES	CLERICAL.	140,184	146,517	182,249	5,326	187,575
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	141,244	105,669	104,142	3,045	107,187
013050	OVERTIME	CLERICAL.	2,265	481	400	-	400
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	-	17,100	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	47,023	49,230	55,192	3,754	58,946
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	42,039	44,915	48,429	3,050	51,479
020050	EMPLOYEE BENEFITS	CLERICAL.	49,716	53,121	60,607	3,650	64,257
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	35,136	32,647	34,643	2,025	36,668
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	2,160	2,880	2,880	-	2,880
029030	MILEAGE ALLOWANCE	NON-TEACHER PROF.	2,160	2,880	2,880	-	2,880
043100	COPIER MAINTENANCE		9,925	6,331	7,806	61,794	69,600
050000	OTHER PUR. SERVICES		47,796	42,265	69,600	(69,100)	500
055000	PRINTING		6,873	1,470	500	1,500	2,000
058000	TRAVEL & REGISTRATION		270	154	2,000	(1,500)	500
058300	MILEAGE		82	-	500	(500)	-
059400	TUITION TO PRIVATE SOURCES		3,887	-	-	-	-
061000	GENERAL SUPPLIES		1,110	9,385	7,400	-	7,400
073400	TECHNOLOGY EQUIPMENT		23,182	-	1,000	(1,000)	-
073500	NON-CAPITAL EQUIPMENT		6,151	15,675	5,000	1,000	6,000
<b>Total Expenditures</b>			<b>908,077</b>	<b>883,746</b>	<b>973,028</b>	<b>36,380</b>	<b>1,009,408</b>

### Staff FTE:

ADMINISTRATORS	2.00	2.00	2.00	-	2.00
NON-TEACHER PROFESSIONALS	1.50	1.50	1.50	-	1.50
EDUCATION SUPPORT PROFESSIONALS	5.50	5.50	5.50	-	5.50
<b>FTE Totals</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>

Program: Operations (Custodians)  
Program Budget Manager: Terry Seaman  
Division: Business Services  
Division Head: TBD

Program No.: 26210  
Date: July 1, 2022

### Program Description:

Provides the budget for all activities concerned with school/site physical plant operations and custodial maintenance.

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

- Funds the staffing and support for all on-site physical plant operations and custodial maintenance staff for all owned and operated schools and support sites.
- Funds indirect district-wide operations support and administration.
- Overtime is to cover for operations staff emergency callbacks and weekend building checks.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	6,222,670	6,049,897	7,619,170	149,840	7,769,010
013060	OVERTIME	CRAFTS, TRADES	57,481	45,173	51,346	56,746	108,092
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	18	456	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	(50)	-	-	-	-
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	2,224,473	2,190,295	2,654,750	122,806	2,777,556
029060	MILEAGE ALLOWANCE	CRAFTS, TRADES	675	900	900	(200)	700
050000	OTHER PUR. SERVICES		17,587	2,571	35,100	994,900	1,030,000
058300	MILEAGE		653	626	2,500	(1,750)	750
059400	TUITION TO PRIVATE SOURCES		-	13,970	-	-	-
061000	GENERAL SUPPLIES		264,167	313,472	291,361	(21,915)	269,446
061100	LAMPS		5,011	5,937	8,000	(3,000)	5,000
061400	CUSTODIAL SUPPORT		38,109	50,934	41,000	-	41,000
073000	CAPITAL EQUIPMENT		35,471	22,615	-	-	-
073500	NON-CAPITAL EQUIPMENT		6,367	17,532	22,500	(1,575)	20,925
085200	INTERNAL WORK ORDERS		(5,708)	1,726	-	-	-
086000	USER CHARGES		(3,113)	(3,113)	(3,113)	-	(3,113)
<b>Total Expenditures</b>			<b>8,863,809</b>	<b>8,712,992</b>	<b>10,723,514</b>	<b>1,295,852</b>	<b>12,019,366</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		207.00	209.50	209.50	-	209.50
<b>FTE Totals</b>			<b>207.00</b>	<b>209.50</b>	<b>209.50</b>	<b>-</b>	<b>209.50</b>

Program: Building Maintenance  
Program Budget Manager: Terry Seaman  
Division: Business Services  
Division Head: TBD

Program No.: 26230  
Date: July 1, 2022

### Program Description:

Provides the budget for all activities concerned with the direct accomplishment of maintenance of buildings and structures in the District.

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

- Funds all regular, overtime, and over-hire labor and benefits, materials and supplies and contract support for the maintenance of district buildings and structures. Includes preventive maintenance, corrective maintenance, specific repairs, real property equipment installation and minor construction/alterations.
- Maintenance shops, which generally are covered by this program, are: Construction Shop (carpentry, roofing, painting, glass, masonry, welding, locksmith, environmental); Electrical Shop (including fire and security alarms); Mechanical Shop (heating, ventilating and air conditioning, plumbing and digital controls).
- Included with the over-hires are the summer-hires who perform seasonal maintenance such as roofing repairs and painting.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	2,109,845	2,074,130	2,712,822	75,469	2,788,291
013060	OVERTIME	CRAFTS, TRADES	152,896	147,883	34,000	(150)	33,850
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	969	16,148	1,000	-	1,000
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	771,909	799,088	966,160	58,934	1,025,094
043000	INSTRUCTIONAL EQUIPMENT MAINT.		19,606	7,979	-	-	-
050000	OTHER PUR. SERVICES		633,046	602,841	908,231	(300,000)	608,231
061000	GENERAL SUPPLIES		785,632	1,001,263	966,169	(100,000)	866,169
073000	CAPITAL EQUIPMENT		-	18,309	15,100	-	15,100
073500	NON-CAPITAL EQUIPMENT		176,696	18,885	2,200	-	2,200
085200	INTERNAL MAINTENANCE		(149,899)	(198,929)	-	-	-
085700	INTERNAL CLAIM EXPENSE		(87,186)	(53,096)	-	-	-
086200	MAINTENANCE		(2,436)	(9,480)	-	-	-
<b>Total Expenditures</b>			<b>4,411,077</b>	<b>4,425,021</b>	<b>5,605,682</b>	<b>(265,747)</b>	<b>5,339,935</b>

### Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	50.00	49.00	50.00	-	50.00
<b>FTE Totals</b>	<b>50.00</b>	<b>49.00</b>	<b>50.00</b>	<b>-</b>	<b>50.00</b>

Program: Utilities  
Program Budget Manager: Terry Seaman  
Division: Business Services  
Division Head: TBD

Program No.: 26250  
Date: July 1, 2022

### Program Description:

This program provides the budget for all district utilities accounts except telecommunications.

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

- Funds provide for reimbursement to the city of Colorado Springs utilities for all utilities including electric, gas, water and sewer consumed by the District.
- Funds also provide for trash/refuse collection services through a contracted service which is shared with the food service fund on a fair share basis.
- Indirect costs account for the projected utility costs of enterprise and internal service funds by charging those funds and offsetting costs against expenditures.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	47,653	48,502	55,438	1,361	56,799
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	236	-	2,970	-	2,970
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	51	-	670	-	670
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	22,348	24,164	25,786	1,106	26,892
041100	WATER		1,093,543	1,081,989	1,180,950	15,000	1,195,950
041100	WATER		(135)	(135)	(135)	-	(135)
041200	SEWAGE		108,531	96,377	155,206	-	155,206
041200	SEWAGE		(323)	(323)	(323)	(0)	(323)
041300	STORMWATER FEES		141,708	142,839	195,736	20,000	215,736
042100	DISPOSAL SERVICES		163,914	194,111	230,000	-	230,000
062100	NATURAL GAS		820,624	1,192,926	1,320,555	(18,400)	1,302,155
062100	NATURAL GAS		(3,478)	(3,478)	(3,478)	0	(3,478)
062200	ELECTRICITY		2,890,279	2,879,500	3,536,043	78,400	3,614,443
062200	ELECTRICITY		(8,756)	218,244	218,244	(227,000)	(8,756)
086900	INDIRECTS		(528,218)	-	-	-	-
<b>Total Expenditures</b>			<b>4,747,976</b>	<b>5,874,715</b>	<b>6,917,662</b>	<b>(129,533)</b>	<b>6,788,129</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>			<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>

Program: Grounds Maintenance  
 Program Budget Manager: Terry Seaman  
 Division: Business Services  
 Division Head: TBD

Program No.: 26300  
 Date: July 1, 2022

**Program Description:**

Provides the budget for all activities concerned with the direct and indirect accomplishment of maintenance of grounds in the District.

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

- Funds all regular, overtime and over-hire labor and benefits, materials and supplies and contract support for all maintenance of grounds, playgrounds, athletic fields, parking lots, asphalt pavements and small gas-engine grounds maintenance equipment in the District. Includes real property equipment installation and minor construction associated with grounds.
- General supplies include such items as fertilizers, mineral products, grass seed, insecticides, herbicides and sprinkler repair equipment.
- Only the Landscape Shop charges to this program.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	846,303	812,055	966,031	13,182	979,213
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	12,894	-	40,866	(40,866)	-
013060	OVERTIME	CRAFTS, TRADES	50,406	31,020	51,500	(200)	51,300
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	-	51	-	-	-
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	314,426	265,024	377,993	(7,344)	370,649
050000	OTHER PUR. SERVICES		112,865	116,043	201,703	22,000	223,703
061000	GENERAL SUPPLIES		127,345	130,863	160,783	(50,000)	110,783
073000	CAPITAL EQUIPMENT		30,199	23,532	155,000	(150,000)	5,000
073500	NON-CAPITAL EQUIPMENT		67,902	17,724	10,000	-	10,000
085200	INTERNAL WORK ORDERS		(2,057)	(4,743)	-	-	-
085700			-	(550)	-	-	-
<b>Total Expenditures</b>			<b>1,560,284</b>	<b>1,391,019</b>	<b>1,963,876</b>	<b>(213,228)</b>	<b>1,750,648</b>

**Staff FTE:**

EDUCATION SUPPORT PROFESSIONALS	21.00	21.00	21.00	-	21.00
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<b>FTE Totals</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>-</b>	<b>21.00</b>
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Program: Non-Student Vehicle Maintenance  
Program Budget Manager: John Hill  
Division: Business Services  
Division Head: TBD

Program No.: 26500  
Date: July 1, 2022

**Program Description:**

This program supports funding for the maintenance and fuel of over 130 district support vehicles, pieces of heavy equipment and trailers. It funds the wages and benefits of a 0.10 professional and 1.0 vehicle mechanic. This program ensures continued serviceability of an aging fleet that supports various other departments within the District to include facilities, information technology, security, food services, warehouse, etc.

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

- Support fleet maintenance program employee salaries and benefits.
- Supplies include parts, tires, oil, lubricants, and repairs, etc.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	7,667	7,803	8,572	142	8,714
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	40,168	42,546	47,876	1,456	49,332
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	2,594	2,745	2,960	121	3,081
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	13,119	14,367	15,792	990	16,782
050000	OTHER PURCHASED SERVICES		27,869	26,082	-	-	-
061000	GENERAL SUPPLIES		19,817	130,778	66,500	-	66,500
062600	MOTOR VEHICLE FUELS		106,917	110,295	170,000	-	170,000
073000	CAPITAL EQUIPMENT		2,784	114,259	-	-	-
073500	NON-CAPITAL EQUIPMENT		3,334	39,475	-	-	-
085600	VEHICLE REPAIRS		(14,834)	(15,401)	-	-	-
085700	INTERNAL CLAIM EXPENSE		-	(3,113)	-	-	-
<b>Total Expenditures</b>			<b>209,435</b>	<b>469,835</b>	<b>311,700</b>	<b>2,709</b>	<b>314,409</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		0.10	0.10	0.10	-	0.10
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>			<b>1.10</b>	<b>1.10</b>	<b>1.10</b>	<b>-</b>	<b>1.10</b>

Program: Security Services  
Program Budget Manager: David Allison  
Division: Information Technology  
Division Head: John McCarron

Program No.: 26600  
Date: July 1, 2022

### Program Description:

Juvenile crime has continued to be a significant concern for the district. Recent violent events at school campuses in other jurisdictions demonstrate the need for continued vigilance. We will continue to face the need to be responsive to terrorist threats. This program deals with crime in a proactive manner through crime prevention and policy analysis and in a reactive manner with suppression, interdiction, and enforcement programs. Security is responsible for public safety and campus supervision at schools, security and public safety services after hours at school buildings, board meetings, extra-curricular and graduation activities. The director provides liaison with local criminal justice agencies on issues of mutual concern. In addition, the function provides training and staff work in the area of law enforcement, student discipline, crime prevention, and personal safety.

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

- Purchase Services pays for Colorado Springs Police Department (CSPD) officers to provide added security at athletic and special events. It also provides funds for the CSPD officers in the role of the School Resource Officers in each high school and the Police Resource Officers in the middle schools, background investigations on new employees, misconduct complaint investigations, canine detection services as well as camera and radio maintenance and monitoring of fire alarms.
- This program sustains the day to day operations of security support for all district sites.
- Security for the summer enrichment program is included in other purchased services.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	265,421	272,201	299,817	7,120	306,937
011050	REGULAR EMPLOYEES	CLERICAL.	74,034	83,136		66,187	66,187
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	1,485,863	1,373,570	1,891,928	211,865	2,103,793
013050	OVERTIME	CLERICAL.	105	-	-	-	-
013060	OVERTIME	CRAFTS, TRADES	97,756	43,647	55,020	32,058	87,078
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	7,573	4,639	-	10,000	10,000
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	74,402	78,997	91,180	5,166	96,346
020050	EMPLOYEE BENEFITS	CLERICAL.	31,062	36,432	-	24,474	24,474
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	523,815	507,580	697,263	22,339	719,602
039000	PROFESSIONAL/CONSULTANT SERVICES		346,488	394,857	491,000	225,000	716,000
043000	REPAIRS & MAINTENANCE		87,178	93,222	81,184	-	81,184
043100	COPIER MAINTENANCE		1,418	1,887	1,000	-	1,000
050000	OTHER PUR. SERVICES		94,998	86,638	114,440	-	114,440
055000	PRINTING		14,109	4,046	4,158	-	4,158
058000	TRAVEL & REGISTRATION		-	-	432	-	432
061000	GENERAL SUPPLIES		12,351	29,433	12,565	-	12,565
069100	UNIFORMS		-	-	19,000	-	19,000
073000	CAPITAL EQUIPMENT		32,506		-	-	-
073400	TECHNOLOGY EQUIPMENT		120,841	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		72,399	35,361	15,400	-	15,400
081000	DUES					-	-

<b>Total Expenditures</b>	<b>3,342,318</b>	<b>3,045,646</b>	<b>3,774,387</b>	<b>604,209</b>	<b>4,378,596</b>
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#### Staff FTE:

NON-TEACHER PROFESSIONALS	4.00	4.00	4.00	-	4.00
EDUCATION SUPPORT PROFESSIONALS	59.00	59.00	59.00	-	59.00

<b>FTE Totals</b>	<b>63.00</b>	<b>63.00</b>	<b>63.00</b>	<b>-</b>	<b>63.00</b>
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Program: Transportation Supervision  
Program Budget Manager: Nick Soto  
Division: Business Services  
Division Head: TBD

Program No.: 27100  
Date: July 1, 2022

### Program Description:

Transportation employs approximately 147 personnel and has a fleet of 120 school buses. Included in this program are two professionals and office staff consisting of six transportation specialists, two safety officers and a billing clerk. It also pays for vehicle and workers compensation insurance for all vehicles and personnel. In addition, maintenance contracts for school bus routing and scheduling software, maintenance management software, field trip scheduling software, boundary planning and school locator software are paid from this program. Also paid for by this program are a variety of requirements to include: mobile radio support (antenna site rental), global positioning systems contracts, administration of federally mandated drug and alcohol testing program, driver physicals, printing for safety rules and regulations, telephone service, etc. Direction for all support vehicle and small engine equipment falls under this program. All licensing, insurances related to transportation, and parental communication falls under this program.

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

- Non-benefited insurance is adjusted each year based on projections.
- Workers compensation is adjusted each year based on projections.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	96,758	98,475	107,737	3,153	110,890
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	69,438	70,670	77,782	2,056	79,838
011050	REGULAR EMPLOYEES	CLERICAL.	39,135	38,851	46,315	485	46,800
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	223,797	223,285	365,467	8,930	374,397
013050	OVERTIME	CLERICAL.	406	1,025	-	-	-
013060	OVERTIME	CRAFTS, TRADES	1,620	4,167	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	-	122	-	-	-
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	577	931	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	30,220	32,139	34,613	1,697	36,310
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	27,226	28,278	22,663	1,244	23,907
020050	EMPLOYEE BENEFITS	CLERICAL.	20,854	19,045	14,284	677	14,961
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	55,073	68,232	114,201	5,490	119,691
021660	WORKERS COMPENSATION		22,052	33,556	41,774	-	41,774
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	875	1,500	-	-	-
029030	MILEAGE ALLOWANCE		-	-	1,400	-	1,400
043100	COPIER MAINTENANCE		2,357	5,881	1,850	-	1,850
050000	OTHER PUR. SERVICES		116,799	86,223	327,535	(225,000)	102,535
052000	INSURANCE - NON-BENEFIT		132,829	153,076	167,537	-	167,537
055000	PRINTING		3,678	2,956	4,500	-	4,500
061000	GENERAL SUPPLIES		4,674	8,702	5,500	-	5,500
073400	TECHNOLOGY EQUIPMENT		3,450	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	13,616	-	-	-
<b>Total Expenditures</b>			<b>851,818</b>	<b>890,729</b>	<b>1,333,158</b>	<b>(201,268)</b>	<b>1,131,890</b>

### Staff FTE:

ADMINISTRATORS	1.00	1.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS	1.00	1.00	1.00	-	1.00
EDUCATION SUPPORT PROFESSIONALS	9.00	9.00	9.00	-	9.00

<b>FTE Totals</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>-</b>	<b>11.00</b>
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Program: Vehicle Operations Services  
Program Budget Manager: Nick Soto  
Division: Business Services  
Division Head: TBD

Program No.: 27200  
Date: July 1, 2022

### Program Description:

This program supports funding for the delivery of services for the operations section of the pupil transportation program. It funds the wages and benefits of three team leaders/lead drivers, 126 drivers and four bus assistants. It also pays for new driver trainee pay, fuel for the school buses, training materials and supplies. This program covers parental reimbursement and transit services for special needs students, English language learners and homeless students.

Daily planning and execution of pupil transportation falls under this program, which includes driver scheduling, evaluation, and complaint resolution as well as technology integration, planning, installing, operating training, and trouble shooting for all hardware and software. Safety, training and certification officers, bus drivers and assistants, team leaders and parts purchaser all work for a smooth operation of the District's vehicles and their routes. This program also purchases fuels used by the buses.

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

- City bus passes and parent transportation reimbursement for eligible students are included in this program.
- The FTE breakdown is 3.0 ESP employed at eight hours per day and 126 drivers and four bus aides estimated at six hours per day for a total ESP FTE of 99.90.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	1,991,314	1,850,641	2,718,968	59,592	2,778,560
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	2,261	10,036	9,300	-	9,300
013060	OVERTIME	CRAFTS, TRADES	40,057	5,994	13,000	-	13,000
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	318,716	134,387	217,219	(1,000)	216,219
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	933,607	834,497	1,164,991	(6,069)	1,158,922
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	4,500	-	4,500
050000	OTHER PUR. SERVICES		2,283	1,926	3,300	-	3,300
051400	STUDENT TRANSPORTATION PARENTS		6,431	7,136	9,300	-	9,300
051500	STUDENT TRANSPORTATION CONTRACTOR		43,879	12,336	49,800	-	49,800
058000	TRAVEL & REGISTRATION		3,614	5,285	2,300	-	2,300
058300	MILEAGE		-	-	470	-	470
061000	GENERAL SUPPLIES		3,066	5,667	4,700	-	4,700
062600	MOTOR VEHICLE FUELS		275,704	189,529	466,000	-	466,000
073200	VEHICLE		39,265	385,982	295,000	(295,000)	-
085100	FIELD TRIPS INTERNAL		(261,082)	(136,840)	-	-	-
<b>Total Expenditures</b>			<b>3,399,115</b>	<b>3,306,576</b>	<b>4,958,848</b>	<b>(242,477)</b>	<b>4,716,371</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		99.90	98.90	98.90	-	98.90
<b>FTE Totals</b>			<b>99.90</b>	<b>98.90</b>	<b>98.90</b>	<b>-</b>	<b>98.90</b>

Program: Vehicle Services  
Program Budget Manager: John Hill  
Division: Business Services  
Division Head: TBD

Program No.: 27400  
Date: July 1, 2022

#### Program Description:

This program supports funding for the supervision and delivery of services for the maintenance section of the pupil transportation program. It funds the wages and benefits of a .9 professional (the Transportation Fleet Manager) and six educational support personnel (school bus and fleet mechanics and fleet support employee). It also pays for supplies (parts, tires, oil, engines, transmissions, and lubricants, etc.) for school bus repairs, uniform maintenance, towing services, etc.

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

- This program houses the budget for a bus maintenance program that services approximately 120 school buses
- Supplies include school bus parts, tires, oil, lubricants, etc.
- Required professional services such as fueling system, automatic vehicle wash, mechanic certifications, and uniforms, are included in this program.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	68,998	70,223	77,147	2,120	79,267
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	221,129	233,020	316,497	9,755	326,252
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	444	-	-	-	-
013060	OVERTIME	CRAFTS, TRADES	1,178	271	1,300	-	1,300
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	4,000	4,700	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	23,347	24,700	26,644	1,273	27,917
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	74,225	78,370	105,445	6,007	111,452
050000	OTHER PUR. SERVICES		33,641	40,184	11,350	-	11,350
058000	TRAVEL & REGISTRATION		416	541	-	-	-
061000	GENERAL SUPPLIES		82,543	379,618	212,000	-	212,000
073000	CAPITAL EQUIPMENT		30,483	-	-	-	-
085700	INTERNAL CLAIM EXPENSE		(2,252)	(22,899)	-	-	-
<b>Total Expenditures</b>			<b>538,152</b>	<b>808,728</b>	<b>750,383</b>	<b>19,155</b>	<b>769,538</b>

#### Staff FTE:

NON-TEACHER PROFESSIONALS	0.90	0.90	0.90	-	0.90
EDUCATION SUPPORT PROFESSIONALS	6.00	6.00	6.00	-	6.00

<b>FTE Totals</b>	<b>6.90</b>	<b>6.90</b>	<b>6.90</b>	<b>-</b>	<b>6.90</b>
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Program: Small Engine Maintenance  
Program Budget Manager: John Hill  
Division: Business Services  
Division Head: TBD

Program No.: 27500  
Date: July 1, 2022

#### Program Description:

This program supports funding for the delivery of services for the maintenance of all of District 11's small engine equipment (approximately 500 pieces of equipment). It funds the wages and benefits of two education support personnel (small engine mechanics). It also pays for supplies (parts, oil and lubricants, etc) to repair lawn mowers, weed-eaters, snow removal equipment, etc. These pieces of equipment are utilized at every site throughout the District and also by the Facilities' landscape section.

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

- Salaries and benefits are for two mechanics who maintain over 500 pieces of equipment.
- Supplies include engine parts, tires, oil, lubricants, filters, etc. that are used to service the District's small engines.
- Services support all district school and administration facilities, which include all building and grounds equipment.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	81,334	86,171	96,909	2,985	99,894
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	29,756	32,319	34,843	4,311	39,154
061000	GENERAL SUPPLIES		14,176	22,518	12,500	-	12,500
<b>Total Expenditures</b>			<b>125,266</b>	<b>141,008</b>	<b>144,252</b>	<b>7,296</b>	<b>151,548</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		2.00	2.00	2.00	-	2.00
<b>FTE Totals</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>

Program: Support Services – Central  
 Program Budget Manager: Phoebe Bailey  
 Division: Personnel Support Services  
 Division Head: Phoebe Bailey

Program No.: 28010  
 Date: July 1, 2022

### Program Description:

This program provides oversight to programs that deal with central services including the Personnel Support Services and Information Technology divisions. Personnel support includes supervision of Records Management, Grants, Human Resources Management, Professional Development, Volunteer Services and Equal Opportunity Programs and Ombudsman Services. The oversight of Information Technology division includes only the compensation of the division's assistant superintendent and administrative assistant. The assistant superintendent is responsible for the supervision of Security Services and Educational Data Support Services (EDSS) as well as all technology programs. Non-compensation expenditures for the assistant superintendent are handled by the specific technology program.

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

- Funds for this program cover the administrator and ESP compensation as well as other costs related to the deputy superintendent position.
- This program also covers the compensation for the assistant superintendent/chief information officer and administrative assistant.
- An increase to other purchased services is due to redirecting costs of staff cell phone usage.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	258,784	263,377	287,155	(2,948)	284,207
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	105,786	104,609	114,406	2,430	116,836
011050	REGULAR EMPLOYEES	CLERICAL	98,905	100,387	110,127	2,000	112,127
012060	TEMP. EMPLOYEES	CRAFTS & TRADES	8,418	-	-	-	-
013050	OVERTIME	CLERICAL	149	118	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	10,000	10,000	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	52	3,847	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	74,259	79,304	83,441	1,617	85,058
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	22,560	23,518	25,694	9,003	34,697
020050	EMPLOYEE BENEFITS	CLERICAL	33,817	35,762	38,183	1,884	40,067
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	1,827	-	-	-	-
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	5,400	7,200	-	7,200	7,200
033100	LEGAL SERVICES		-	-	20,000	-	20,000
039000	PROFESSIONAL/CONSULTANT SERVICES		27,150	56,900	-	-	-
043100	COPIER MAINTENANCE		5,175	1,631	-	-	-
050000	OTHER PURCHASED SERVICES		40,959	404	18,290	(13,000)	5,290
058000	TRAVEL & REGISTRATION		3,550	-	5,588	-	5,588
058300	MILEAGE REIMBURSEMENT		57	-	200	-	200
061000	GENERAL SUPPLIES		12,101	5,120	6,625	-	6,625
065000	ELECTRONIC MEDIA		-	7,498	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	-	6,675	(6,675)	-
073500	NON-CAPITAL EQUIPMENT		-	2,121	325	6,675	7,000
081000	DUES & FEES		100	209	1,500	-	1,500
<b>Total Expenditures</b>			<b>709,048</b>	<b>702,007</b>	<b>718,209</b>	<b>8,186</b>	<b>726,395</b>

### Staff FTE:

ADMINISTRATORS	2.00	2.00	2.00	-	2.00
NON-TEACHER PROFESSIONALS	1.00	1.00	1.00	-	1.00
EDUCATION SUPPORT PROFESSIONALS	2.00	2.00	2.00	-	2.00
<b>FTE Totals</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>

Program: Grants Administration  
 Program Budget Manager: TBD  
 Division: Business Services  
 Division Head: TBD

Program No.: 28130  
 Date: July 1, 2022

### Program Description:

The Grants Acquisition Office develops school site resources, seeks new funds for the District and builds the capacity of schools. The goal of the office is to support high levels of student achievement, parent/community involvement and school/community partnerships for education. Monthly updates on federal grant program resources are published through this office. Grant-writing support and consulting is also provided. Costs associated with this program are paid for from indirect cost allocations against federal grant programs within the designated purpose grants fund.

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

- Funds support developing and managing multiple federal, state, corporate and foundation grants acquired by the District to support the schools and district business plan. This funding assures accountability and fiscal compliance mandated in all designated purpose grant funds.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	156,841	166,036	204,000	15,989	219,989
011050	REGULAR EMPLOYEES	CLERICAL.	111,195	150,185	163,059	7,046	170,105
013050	OVERTIME	CLERICAL	1,087	1,531	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	99	22	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	50,076	49,725	56,115	(5,158)	50,957
020050	EMPLOYEE BENEFITS	CLERICAL.	37,263	56,709	51,415	11,515	62,930
039000	PROFESSIONAL/CONSULTANT SERVICES		11,948	6,111	12,500	-	12,500
043100	COPIER MAINTENANCE		658	443	800	-	800
050000	OTHER PURCHASED SERVICES		1,055	2,790	700	-	700
055000	PRINTING		270	143	300	-	300
058000	TRAVEL & REGISTRATION		325	-	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		76	-	200	-	200
061000	GENERAL SUPPLIES		2,059	6,468	3,374	-	3,374
065000	TECHNOLOGY SUPPLIES		-	534	-	-	-
073400	TECHNOLOGY EQUIPMENT		240	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	10,855	1,000	-	1,000
081000	DUES & FEES		-	1,199	700	-	700
086900	INDIRECT COSTS		126,968	126,968	126,968	-	126,968
<b>Total Expenditures</b>			<b>500,158</b>	<b>579,720</b>	<b>623,131</b>	<b>29,392</b>	<b>652,523</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		2.00	2.00	2.00	-	2.00
	EDUCATION SUPPORT PROFESSIONALS		3.00	3.00	3.00	-	3.00
<b>FTE Totals</b>			<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>	<b>5.00</b>



Program: Community Relations Services  
Program Budget Manager: Devra Ashby  
Division: Superintendent  
Division Head: Michael W. Gaal

Program No.: 28230  
Date: July 1, 2022

### Program Description:

The purpose of the Department of Communications and Community Relations is to support the School District 11 business plan by communicating and engaging frequently with our customers. This department strives to communicate effectively with 100 percent of the people 100 percent of the time. The office coordinates information for internal and external customers by identifying needs, identifying effective solutions, creating key messages, and determining ways to disseminate the messages. It provides guidance for effective communication processes so that internal and external customers are well-informed. In addition, the office coordinates the formation of community partnerships to help foster the best education system possible and provides opportunities for the community to be involved with District 11 schools on a first hand basis.

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

- The expenditure line items support the day to day operations of this program.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	112,263	114,256	124,767	(1,010)	123,757
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	82,985	82,801	94,677	98,620	193,297
011050	REGULAR EMPLOYEES	CLERICAL.	117,227	60,643	68,651	858	69,509
012050	TEMP. EMPLOYEES	CLERICAL.	2,657	-	1,000	(4)	996
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	36,347	38,402	41,565	869	42,434
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	22,069	22,964	26,319	28,964	55,283
020050	EMPLOYEE BENEFITS	CLERICAL.	42,439	18,169	20,259	1,313	21,572
039000	PROFESSIONAL/CONSULTANT SERVICES		9,230	1,031	18,000	-	18,000
050000	OTHER PURCHASED SERVICES		12,996	4,465	19,000	-	19,000
053300	POSTAGE		3	4	65	-	65
054000	ADVERTISING		175,426	70,492	180,000	-	180,000
055000	PRINTING		20,470	2,837	23,656	-	23,656
058000	TRAVEL & REGISTRATION		6,919	-	3,719	-	3,719
058300	MILEAGE REIMBURSEMENT		-	-	1,069	-	1,069
061000	GENERAL SUPPLIES		4,933	2,142	6,300	-	6,300
065000	ELECTRONIC MEDIA SUPPLIES		114,988	117,982	113,000	-	113,000
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		1,460	2,677	1,957	-	1,957
081000	DUES & FEES		1,135	1,035	1,075	-	1,075
085100	INTERNAL TRANSPORTATION		273	-	-	-	-

<b>Total Expenditures</b>	<b>763,820</b>	<b>539,901</b>	<b>745,079</b>	<b>129,610</b>	<b>874,689</b>
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### Staff FTE:

ADMINISTRATOR	1.00	1.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS	1.00	1.00	1.00	1.00	2.00
EDUCATION SUPPORT PROFESSIONALS	3.00	2.00	2.00	-	2.00
<b>FTE Totals</b>	<b>5.00</b>	<b>4.00</b>	<b>4.00</b>	<b>1.00</b>	<b>5.00</b>

Program: Human Resource Services  
Program Budget Manager: Karey Urbanski  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 28300  
Date: July 1, 2022

### Program Description:

The salaries of staff delivering and administering the human resources activities for the District are funded from this program, as well as all the associated costs of providing an effective human resources department which contributes to the District in hiring, and retaining competent staff in support of the District's business plan, goals, and objectives.

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

- The primary function of this department is to deliver and administer the District's human resources activities. The activities and associated expenses include hiring, firing, legal settlement, retention, salary studies, supplies and materials, software, hardware, to include a stand-alone substitute calling system, upgrades and maintenance costs of such, related travel and conference expenses, funding of retirement activities, and the printing of materials supporting all activities.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	227,963	229,972	246,061	10,584	256,645
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	410,499	425,606	448,808	30,141	478,949
011050	REGULAR EMPLOYEES	CLERICAL	506,223	469,800	626,549	12,224	638,773
012050	TEMP. EMPLOYEES	CLERICAL	15,297	32,112	10,000	-	10,000
013050	OVERTIME	CLERICAL	6,008	8,532	5,000	(60)	4,940
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	-	5,304	(23)	5,281
015050	SUPPLEMENTAL PAY	CLERICAL	207	48	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	61,616	69,817	72,902	6,920	79,822
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	137,221	137,330	137,429	14,078	151,507
020050	EMPLOYEE BENEFITS	CLERICAL	184,452	183,744	211,098	39,620	250,718
029010	EMPLOYEE BENEFITS	ADMINISTRATOR	1,800	2,400	2,400	-	2,400
029030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	3,600	4,600	4,800	-	4,800
033100	LEGAL SERVICES		83,956	44,746	85,000	-	85,000
039000	PROFESSIONAL/CONSULTANT SERVICES		55	295	10,000	-	10,000
043100	COPIER MAINTENANCE		1,824	764	2,900	-	2,900
050000	OTHER PURCHASED SERVICES		68,349	82,478	102,400	-	102,400
053300	POSTAGE		2,001	1,973	4,000	-	4,000
055000	PRINTING		12,454	7,312	16,500	-	16,500
058000	TRAVEL & REGISTRATION		5,965	1,089	3,617	-	3,617
058300	MILEAGE REIMBURSEMENT		634	413	4,592	-	4,592
061000	GENERAL SUPPLIES		6,547	15,270	10,000	-	10,000
073400	TECHNOLOGY EQUIPMENT		16,806	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	24,463	900	-	900
081000	DUES & FEES		9,562	7,790	3,532	-	3,532
086900	INDIRECT COSTS		(41,241)	(41,241)	(41,241)	-	(41,241)
<b>Total Expenditures</b>			<b>1,721,799</b>	<b>1,709,314</b>	<b>1,972,551</b>	<b>113,484</b>	<b>2,086,035</b>

### Staff FTE:

ADMINISTRATORS	2.00	2.00	2.00	-	2.00
NON-TEACHER PROFESSIONALS	5.00	5.00	5.00	-	5.00
EDUCATION SUPPORT PROFESSIONALS	11.50	11.00	12.00	1.00	13.00
<b>FTE Totals</b>	<b>18.50</b>	<b>18.00</b>	<b>19.00</b>	<b>1.00</b>	<b>20.00</b>

Program: Recruitment and Placement Services  
 Program Budget Manager: Karey Urbanski  
 Division: Personnel Support Services  
 Division Head: Phoebe Bailey

Program No.: 28320  
 Date: July 1, 2022

### Program Description:

This program funds activity concerned with recruiting, employing and assigning personnel within the District to fill approved positions to increase student achievement.

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

- This program provides budget to hire outside agencies that are used to assist in recruiting efforts.
- Other purchased services is used to place employment ads in various local, regional and national publications.
- Travel is used to support recruiting efforts both in-state and out-of-state.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
015020	SUPPLEMENTAL PAY	TEACHERS	15,585	31,482	34,666	(140)	34,526
020020	EMPLOYEE BENEFITS	TEACHERS	3,258	6,700	7,748	140	7,888
050000	OTHER PURCHASED SERVICES		35,717	30,318	145,000	-	145,000
055000	PRINTING		2,442	-	-	-	-
058100	IN-STATE TRAVEL		2,028	-	6,000	-	6,000
058200	OUT-OF-STATE TRAVEL		2,630	-	10,000	-	10,000
061000	GENERAL SUPPLIES		4,686	904	-	-	-
<b>Total Expenditures</b>			<b>66,346</b>	<b>69,404</b>	<b>203,414</b>	<b>-</b>	<b>203,414</b>

Program: Non-Instructional Staff Development  
 Program Budget Manager: Karey Urbanski  
 Division: Personnel Support Services  
 Division Head: Phoebe Bailey

Program No.: 28340  
 Date: July 1, 2022

### Program Description:

This program accounts for activities developed by the District for the training of non-instructional personnel. Included in this group are administrative, non-teacher professionals and education support professionals (ESP).

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

- The professional development fund, which records transactions related to the travel and registration account, are monies set aside for administrators and non-teacher professionals for professional development as defined by the meet and confer process.
- Supplemental pay (015050) and the related benefits account are for education support professional employees that were grandfathered into a prior professional growth plan stipend program that ended in 1991. Employees who are qualified for the program are entitled to receive the annual stipend if they are actively employed on November 1.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
015050	SUPPLEMENTAL PAY	CLERICAL	7,239	5,200	7,960	(30)	7,930
020050	EMPLOYEE BENEFITS	CLERICAL	1,516	1,107	1,780	30	1,810
024050	TUITION REIMBURSEMENT	CLERICAL	25,888	17,334	33,000	-	33,000
058000	TRAVEL & REGISTRATION		294,189	277,895	385,600	-	385,600
061000	GENERAL SUPPLIES		2,898	-	5,000	-	5,000
<b>Total Expenditures</b>			<b>331,731</b>	<b>301,537</b>	<b>433,340</b>	<b>-</b>	<b>433,340</b>

Program: Non-Instructional Staff Training  
 Program Budget Manager: Linda Sanders  
 Division: Personnel Support Services  
 Division Head: Phoebe Bailey

Program No.: 28341  
 Date: July 1, 2022

### Program Description:

This program accounts for activities developed by the District for the training of non-instructional personnel. Included in this group are administrative, non-teacher professionals, executive professionals, and education support professionals (ESP).

This budget supports overtime pay for ESP to attend critical training to, in turn, support teachers. It is also used to train non-instructional personnel in areas such as technology and job-specific skills. This budget is used to support department requests to maintain employee training in the skills necessary to provide high quality support service.

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

- This program was created to encompass budget line items that had been, in the past, recorded under the Non-Instructional Staff Development program (28340). These funds were pulled out to separate them from funds used for staff development under the meet and confer agreements.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011050	REGULAR EMPLOYEES	CLERICAL	103,188	61,527	115,318	2,428	117,746
012050	TEMP. EMPLOYEES	CLERICAL				1,000	1,000
013050	OVERTIME	CLERICAL	317	-	3,000	-	3,000
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	-	2,000	(1,000)	1,000
015050	SUPPLEMENTAL PAY	CLERICAL	494	2,756	5,000	(55)	4,945
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	-		450	-	450
020050	EMPLOYEE BENEFITS	CLERICAL	37,865	21,504	37,592	2,374	39,966
039000	PROFESSIONAL/CONSULTANT SERVICES		-	1,652	2,000	-	2,000
050000	OTHER PURCHASED SERVICES		19,241	10,090	30,000	-	30,000
055000	PRINTING		104		4,000	(1,000)	3,000
058000	TRAVEL & REGISTRATION		1,200	1,347	1,200	-	1,200
061000	GENERAL SUPPLIES		6,474	9,654	16,000	-	16,000
081000	DUES & FEES		-	600	-		1,000
<b>Total Expenditures</b>			<b>168,883</b>	<b>109,130</b>	<b>216,560</b>	<b>3,747</b>	<b>221,307</b>
<b>Staff FIE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		3.00	3.00	3.00	-	3.00
<b>FIE Totals</b>			<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>

Program: Equal Opportunity Program and Ombudsman  
Program Budget Manager: Katherine Ritchie Rapp  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 28380  
Date: July 1, 2022

### Program Description:

This program supports student achievement in the area of equal opportunity programs and ombudsman services for district-wide compliance activities such as Americans with Disabilities Act (ADA), Equal Employment Opportunity (EEO), Section 504 of the Rehabilitation Act and compliant adjudication through mediation, investigation and other forms of Alternative Dispute Resolution (ADR).

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

- The purchased services account provides support for ADA, Section 504 of the Rehabilitation Act, community outreach, payment of fees associated with mediation, dispute resolution and complaints, i.e., hearing officer, transcriptions and other associated expenses.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	101,325	103,144	112,802	12,944	125,746
011050	REGULAR EMPLOYEES	CLERICAL	50,378	52,399	40,585	1,176	41,761
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	26,237	27,537	30,611	6,122	36,733
020050	EMPLOYEE BENEFITS	CLERICAL	15,348	16,543	14,187	890	15,077
039000	PROFESSIONAL/CONSULTANT SERVICES		9,036	3,754	3,000	-	3,000
043100	COPIER MAINTENANCE		-	105	300	-	300
050000	OTHER PURCHASED SERVICES		711	611	3,200	-	3,200
055000	PRINTING		169	231	900	-	900
058000	TRAVEL & REGISTRATION		-	115	954	-	954
061000	GENERAL SUPPLIES		239	429	1,707	-	1,707
073500	NON-CAPITAL EQUIPMENT		-	1,429	-	-	-
081000	DUES & FEES		-	-	200	-	200
<b>Total Expenditures</b>			<b>203,443</b>	<b>206,297</b>	<b>208,446</b>	<b>21,132</b>	<b>229,578</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>

Program: Application Development and Support  
Program Budget Manager: John McCarron  
Division: Information Technology  
Division Head: John McCarron

Program No.: 28400

Date: July 1, 2022

### Program Description:

This program is used to identify costs associated with the support and management of the district-wide administrative computer systems used for data storage, computing, and retrieval of student, staff, and financial information. The department also supports other areas such as transportation, facilities and other schools/departments using servers. In FY11/12 the central administration restructuring process reclassified the Executive Director to Assistant Superintendent/Chief Information officer. This position is responsible for the supervision of Security Services and Educational Data Support Services as well as all technology programs.

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

- Expenditures within this program account for the day-to-day expenses associated with support of the school district.
- In compliance with CDE's financial policies and procedures, the assistant superintendent and administrative assistant are located in Central Support Services program, 28010 as well as the mileage allowance.
- Purchased services account covers maintenance and licensing for the District's financial and human resource accounting system. Education Data Support Services (22140) reallocated a portion of its budget to this program to support the program's needs.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	111,144	120,389	117,902	6,905	124,807
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	954,353	911,808	1,031,720	101,093	1,132,813
011060	REGULAR EMPLOYEES	CRAFTS & TRADES	151,299	153,974	174,650	(57,723)	116,927
012020	TEMP. EMPLOYEES	TEACHER	178	-	-	-	-
012040	TEMP. EMPLOYEES		-	1,230	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL	-	-	495	-	495
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	-	13,578	-	-	-
013060	OVERTIME	CRAFTS/TRADES	1,153	12,333	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	-	17,477	-	-	-
015040	SUPPLEMENTAL PAY		-	123	-	-	-
015060	SUPPLEMENTAL PAY	CRAFTS & TRADES	-	547	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	33,065	35,529	37,086	(8,097)	28,989
020020	EMPLOYEE BENEFITS	TEACHER	39	3,803	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	287,121	285,913	320,124	43,169	363,293
020040	EMPLOYEE BENEFITS		-	302	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL	-	-	112	-	112
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	54,504	63,312	62,606	(21,722)	40,884
039000	PROFESSIONAL/CONSULTANT SERVICES		-	44,048	-	-	-
043100	COPIER MAINTENANCE		-	-	4,800	-	4,800
050000	OTHER PURCHASED SERVICES		439,108	1,090,574	436,866	514,420	951,286
055000	PRINTING		2,327	7,042	7,000	-	7,000
058000	TRAVEL & REGISTRATION		3,076	-	-	-	-
058300	MILEAGE REIMBURSEMENT		46	-	1,000	-	1,000
061000	GENERAL SUPPLIES		498	1,539	-	-	-
065000	ELECTRONIC MEDIA SUPPLIES		436	278	3,000	400,000	403,000
073400	TECHNOLOGY EQUIPMENT		148	-	5,782	-	5,782
073500	NON-CAPITAL EQUIPMENT		-	2,980	-	-	-
081000	DUES & FEES		-	2,295	-	-	-
085300	INTERNAL IT CHARGES		(62,663)	(62,663)	(62,663)	727	(61,936)
<b>Total Expenditures</b>			<b>1,975,832</b>	<b>2,706,410</b>	<b>2,140,480</b>	<b>978,772</b>	<b>3,119,252</b>
<b>Staff FTE:</b>							
	ADMINISTRATORS		1.00	1.00	1.00	-	1.00
	NON-TEACHER PROFESSIONALS		10.00	10.00	10.00	1.00	11.00
	EDUCATION SUPPORT PROFESSIONALS		3.00	3.00	3.00	-	3.00
<b>FTE Totals</b>			<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>1.00</b>	<b>15.00</b>

Program: Technical and Support Services  
 Program Budget Manager: Devin Watts  
 Division: Information Technology  
 Division Head: John McCarron

Program No.: 28420  
 Date: July 1, 2022

#### Program Description:

This program is used for costs associated with providing the services needed to ensure operationally ready equipment and systems to support technology in classrooms and offices across the District. This department is responsible for the troubleshooting, repair, and maintenance of all computer hardware, peripherals, audio-visual equipment, sound systems, intercoms and public address systems. It also includes development of system equipment proposals, testing and analysis of said equipment and software compatibility testing. In cooperation with District 11 security department, this department is responsible for responding to and analyzing computer crime, security and hacking issues at sites as they arise. This department provides support center (help desk) services to the entire district and acts as the communication hub between the Information Technology division and all sites. It provides both phone and walk-in support for technology, software, and user related issues with District 11's various systems.

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

- Expenditures within this program account for the day-to-day expenses associated with support of the school district.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	1,019,027	913,495	1,023,717	25,345	1,049,062
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	108,784	110,702	121,889	3,757	125,646
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	7,032	8,453	9,000	(35)	8,965
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	10,500	-	-	-
013060	OVERTIME	CRAFTS, TRADES	1,991	-	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	299,756	272,879	292,438	15,858	308,296
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	45,520	46,637	54,584	(882)	53,702
039000	PROFESSIONAL/CONSULTANT SERVICES		14,240	24,297	15,000	-	15,000
050000	OTHER PUR. SERVICES		2,204	3,904	60,040	-	60,040
058000	TRAVEL & REGISTRATION		2,268	-	-	-	-
058300	MILEAGE		-	-	323	-	323
061000	GENERAL SUPPLIES		3,192	15,765	500	-	500
065000	MEDIA SUPPLIES		68,581	121,645	139,710	-	139,710
069000	OTHER SUPPLIES		20,454	176,393	69,000	-	69,000
073200	VEHICLES		47,356	63,458	-	-	-
073400	TECHNOLOGY EQUIPMENT		160,344	-	37,250	4,500	41,750
073500	NON-CAPITAL EQUIPMENT		2,721	292,920	4,500	(4,400)	100
081000	DUES		-	-	100	(100)	-
085200	INTERNAL WORK ORDERS		533	1,040	-	-	-
085300	INTERNAL IT CHARGES		(674,214)	(674,214)	(674,214)	208,325	(465,889)
085700	INTERNAL DIST CLAIM EXP		(36,214)	-	-	-	-

<b>Total Expenditures</b>	<b>1,093,576</b>	<b>1,387,872</b>	<b>1,153,837</b>	<b>252,368</b>	<b>1,406,205</b>
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#### Staff FTE:

ADMINISTRATORS	-	-	-	-	-
NON-TEACHER PROFESSIONALS	14.00	13.00	13.00	-	13.00
EDUCATION SUPPORT PROFESSIONALS	2.00	2.00	2.00	-	2.00
<b>FTE Totals</b>	<b>16.00</b>	<b>15.00</b>	<b>15.00</b>	<b>-</b>	<b>15.00</b>



Program: Network Operations Services  
Program Budget Manager: John McCarron  
Division: Information Technology  
Division Head: John McCarron

Program No.: 28440  
Date: July 1, 2022

### Program Description:

This program is used to identify costs associated with the support and management of district-wide and local area networks, internet services and email services. It provides maintenance and support to the schools' main distribution frame (MDF) rooms and to all servers district-wide.

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

- Funds in this program are used for maintenance and repair of district hardware.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	119,447	117,686	128,467	3,905	132,372
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	671,405	688,916	736,918	22,882	759,800
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	25,924	25,986	29,351	1,855	31,206
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	205,118	224,117	246,839	11,831	258,670
050000	OTHER PURCHASED SERVICES		795,465	873,006	1,043,718	(41,955)	1,001,763
058300	MILEAGE REIMBURSEMENT		486	-	814	-	814
061000	GENERAL SUPPLIES		388	51	1,600	-	1,600
073400	TECHNOLOGY EQUIPMENT		54,663	-	136,757	-	136,757
073500	NON-CAPITAL EQUIPMENT		-	20,413	-	-	-
<b>Total Expenditures</b>			<b>1,872,895</b>	<b>1,950,174</b>	<b>2,324,464</b>	<b>(1,482)</b>	<b>2,322,982</b>
<b>Staff FTE:</b>							
	ADMINISTRATOR		1.00	1.00	1.00	-	1.00
	NON-TEACHER PROFESSIONALS		7.00	7.00	7.00	-	7.00
<b>FTE Totals</b>			<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>0.00</b>	<b>8.00</b>

Program: Telecommunications  
Program Budget Manager: John McCarron  
Division: Information Technology  
Division Head: John McCarron

Program No.: 28450  
Date: July 1, 2022

### Program Description:

This program is used to identify costs associated with the District's telecommunications. Costs include telephone, data lines and billings. The District operates its own telephone system and leases lines for voice and data transmissions.

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

- The expenditure line items support the day to day operations of this program.
- The capital equipment line item is for the implementation of a new phone system.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	93,314	93,443	106,225	75,388	181,613
011050	REGULAR EMPLOYEES	CLERICAL	61,069	62,158	70,118	(70,118)	-
013050	OVERTIME	CLERICAL	980	-	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	27,853	28,992	32,467	28,821	61,288
020050	EMPLOYEE BENEFITS	CLERICAL	17,078	23,529	25,808	(25,808)	-
053000	COMMUNICATIONS		704,340	628,455	686,873	(174,873)	512,000
058000	TRAVEL & REGISTRATION		5,895	-	-	-	-
073000	CAPITAL EQUIPMENT		1,272,098	-	1,000,000	(1,000,000)	-
073400	TECHNOLOGY EQUIPMENT		10,201	-	10,877	(10,877)	-
073500	NON-CAPITAL EQUIPMENT		-	1,784	-	10,877	10,877
<b>Total Expenditures</b>			<b>2,192,828</b>	<b>838,362</b>	<b>1,932,368</b>	<b>(1,166,590)</b>	<b>765,778</b>

### Staff FTE:

NON-TEACHER PROFESSIONALS	1.00	1.00	1.00	1.00	2.00
CLERICAL	1.00	1.00	1.00	(1.00)	0.00
<b>FTE Totals</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>

Program: Unemployment  
 Program Budget Manager: Karey Urbanski  
 Division: Personnel Support Services  
 Division Head: Phoebe Bailey

Program No.: 28510  
 Date: July 1, 2022

**Program Description:**

This program accounts for costs associated with state mandated unemployment compensation benefits for district employees.

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

- Two basic methods are available for the District to select from. State statutes require the District to notify the Colorado Department of Labor each year as to the method selected. The two methods are: 1) payroll tax or 2) direct payment of all approved unemployment claims by individuals who have severed employment with the District. The District uses the second method because it results in a much lower cost to the District.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	9,000	-	9,000
052500	UNEMPLOY. COMP.		148,619	172,748	153,250	-	153,250
<b>Total Expenditures</b>			<b>148,619</b>	<b>172,748</b>	<b>162,250</b>	<b>-</b>	<b>162,250</b>

Program: Safety Program  
Program Budget Manager: Jessica Reijgers  
Division: Business Services  
Division Head: TBD

Program No.: 28550  
Date: July 1, 2022

#### Program Description:

The global focus of the District safety program is to reduce or eliminate accidents and injuries by:

- developing and implementing a safety culture that focuses on the prevention of incidents and injuries through the identification and correction of unsafe conditions and work practices,
- conducting and/or coordinating employee safety awareness training,
- identifying and/or recommending safety related supplies and equipment, and
- performing and/or participating in safety and loss prevention audits and inspections of district locations and grounds.

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

- Salary and benefits funding is used to assist schools in providing substitute employee coverage, thus allowing employees to attend and receive first aid, cardio-pulmonary resuscitation (CPR), and/or automated external defibrillator (AED) training and certification.
- Professional consultant services funding has been designated to fund the annual fire and life safety inspections performed by the Colorado Springs Fire Department.
- The non-capital equipment funding is used primarily for the replenishment and/or replacement of equipment and supplies required to conduct the first aid/CPR/AED training program.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
012020	TEMP. EMPLOYEES	TEACHER	690	441	2,480	(10)	2,470
012050	TEMP. EMPLOYEES	CLERICAL.	1,167	845	2,480	(10)	2,470
020020	EMPLOYEE BENEFITS	TEACHER	150	98	554	10	564
020050	EMPLOYEE BENEFITS	CLERICAL.	254	187	554	10	564
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	9,000	-	9,000
073500	NON-CAPITAL EQUIPMENT		8,875	-	898	-	898
<b>Total Expenditures</b>			<b>11,136</b>	<b>1,571</b>	<b>15,966</b>	<b>-</b>	<b>15,966</b>

Program: Volunteer Services  
Program Budget Manager: Lou Ann Dekleva  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 29100  
Date: July 1, 2022

**Program Description:**

Volunteer Services serves as the link between the community and the schools to encourage and enable citizen participation in education. Citizen participation in education is a national, state and district goal. It is not a mandated service. Services include: management and training of school volunteer chairmen; the Community Resource Bank/Sidekicks project and El Paso County school volunteer partnerships; the GrandFriends project, a program to place retired citizens in schools; development, management and evaluation of business/education partnerships; consultation with school staff, business partners and community organizations to develop new programs to meet existing school needs; coordination of the Crystal Apple Teaching Excellence Award and the Diamond Award.

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

- Volunteer Services staff consists of two full-time professionals, one half-time office support staff coordinating the GrandFriends project, and one full-time office staff employee.
- Other purchased services covers preliminary background checks, resulting in 100 percent of registered volunteers being checked. This line item also pays for advertising.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	22 Mid- Year	Change	FY 22-23 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	107,180	105,588	116,963	3,666	120,629
011050	REGULAR EMPLOYEES	CLERICAL	46,188	48,100	54,451	1,143	55,594
012020	TEMP. EMPLOYEES	TEACHER	-	-	360	-	360
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	1,497	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	-	-	80	-	80
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	32,793	33,413	36,373	2,190	38,563
020050	EMPLOYEE BENEFITS	CLERICAL	14,414	15,562	17,098	1,128	18,226
043100	COPIER MAINT.		245	94	500	-	500
050000	OTH. PUR. SERVICES		73	60	6,800	-	6,800
055000	PRINTING		1,723	315	2,350	-	2,350
058000	TRAVEL & REGISTRATION		200	160	599	-	599
058300	MILEAGE REIMBURSEMENT		598	249	1,022	-	1,022
061000	GENERAL SUPPLIES		973	498	1,125	-	1,125
065000	MEDIA SUPPLIES		56,150	56,257	64,500	3,000	67,500
073500	NON-CAPITAL EQUIPMENT		-	1,513	1,480	-	1,480
081000	DUES & SUBSCRIPTIONS		99	240	400	-	400
<b>Total Expenditures</b>			<b>262,134</b>	<b>262,049</b>	<b>304,101</b>	<b>11,127</b>	<b>315,228</b>

**Staff FTE:**

NON-TEACHER PROFESSIONALS	2.00	2.00	2.00	-	2.00
EDUCATION SUPPORT PROFESSIONALS	1.50	1.50	1.50	-	1.50

**FTE Totals**

<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>-</b>	<b>3.50</b>
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Program: Non-Teacher Post-Employment Benefits  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: TBD  
**Program Description:**

Program No.: 29500  
Date: July 1, 2022

This program accounts for costs associated with post-employment benefits for eligible education support professionals (ESP) and executive/professionals.

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

- ESP retirees eligible for the program are the 20 most senior who apply for retirement. Insurance coverage is for 24 months with the District's 75 percent contribution toward single, single plus spouse, single plus child(ren) or family health insurance.
- In FY07/08 executive/professional employees changed their sick leave redemption program to a more equitable program that each year all retired executive/professionals with at least five years in the employee group will share in the funds available. The maximum payout will continue at 75 percent of unused sick leave hours at the current per diem rate. Executive/professional employees are not eligible for insurance continuation following retirement except for normal Consolidated Omnibus Budget Reconciliation Act (COBRA) provisions. At the end of each fiscal year, funds not expended on retiring employees shall be distributed to those executive/professionals active as of June 30 as either a one-time payment or a one-time increase in their professional development funds.
- FY 18-19 Actuals State on Behalf Payments are included from different programs throughout the district.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
016010	POST-EMPLOYMENT	ADMINISTRATOR	442,599	447,544	352,246	-	352,246
016050	POST-EMPLOYMENT	CLERICAL	183,190	365,392	266,329	-	266,329
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	42,942	10,687	34,000	46,488	80,488
020050	EMPLOYEE BENEFITS	CLERICAL	92,569	38,902	102,328	-	102,328
028010	STATE ON BEHALF PAYMENT	ADMINISTRATOR	272,807	-	-	-	-
028020	STATE ON BEHALF PAYMENT	TEACHER	2,447,920	-	-	-	-
028030	STATE ON BEHALF PAYMENT	NON-TEACHER PROF.	228,270	-	-	-	-
028040	STATE ON BEHALF PAYMENT	PARAPROFESSIONAL	216,988	-	-	-	-
028050	STATE ON BEHALF PAYMENT	CLERICAL	216,126	-	-	-	-
028060	STATE ON BEHALF PAYMENT	CRAFTS & TRADES	338,215	-	-	-	-
084000	CONTINGENCY		-	-	2,000,000	-	2,000,000
<b>Total Expenditures</b>			<b>4,481,627</b>	<b>862,525</b>	<b>2,754,903</b>	<b>46,488</b>	<b>2,801,391</b>

Program: Tesla Infant/Toddler Program  
 Program Budget Manager: Kathy Howell  
 Division: Achievement, Learning, and Leadership  
 Division Head: Tamara Acevedo

Program No.: 33100  
 Date: July 1, 2022

### Program Description:

This program provides high quality early learning services for up to 24 infants and toddlers of teen parents who are attending any district high school program. This program operates through a combination of funding sources including low-income child care funds and an Early Head Start contract. It allows students to complete their high school diplomas. In addition to increasing our graduation rate, we can count all the teen parents in the District's October 1 count for full per-pupil revenue (PPR). These parents may not have been attending high school if infant-toddler care was not available on-site at Roy J. Wasson Academic Campus. Recent years show that about 10 students each year graduate as the result of the availability of infant-toddler care. We expect a similar graduation rate this year.

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

- This unique early childhood program is a collaboration of community partners providing early prevention and intervention programs for students and families.
- District funding will be matched by other community agencies to double the number of students and families served.
- Salary and benefits are adjusted to reflect current projections.

Acct #	Object	Job Class	FY 18-19 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	FY 22-23 Adopted	FY 21-22 Adopted
011040	REGULAR EMPLOYEES	PARAPROFESSIONAL	168,112	169,502	224,360	4,306	228,666
013040	OVERTIME	PARAPROFESSIONAL	2,281	-		-	-
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	1,302	3,557	5,476	(26)	5,450
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	80,624	76,846	99,009	(6,144)	92,865
050000	OTHER PURCHASED SVCS.		266	-		-	-
061000	GENERAL SUPPLIES		7,495	4,212	4,538	-	4,538
073500			-	2,166		-	-
<b>Total Expenditures</b>			<b>260,080</b>	<b>256,282</b>	<b>333,383</b>	<b>(1,864)</b>	<b>331,519</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		6.25	7.16	7.16	-	7.16
<b>FTE Totals</b>			<b>6.25</b>	<b>7.16</b>	<b>7.16</b>	<b>-</b>	<b>7.16</b>

Program: GED Services and Testing  
 Program Budget Manager: Melissa Burkhardt-Shields  
 Division: Superintendent  
 Division Head: Michael W. Gaal

Program No.: 33400  
 Date: July 1, 2022

**Program Description:**

The adult and family education program contracts with Pearson VUE to offer clients and community members the general education development (GED) test at the Roy J. Wasson Academic Campus.

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

- General supplies cover day to day operation of the program.
- Regular FTE are no longer assigned to this program.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Changes	FY 22-23 Adopted
012040	TEMP. EMPLOYEES	PARAPROFESSIONAL	3,294	3,871	5,375	(25)	5,350
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	716	858	1,201	25	1,226
061000	GENERAL SUPPLIES		18	265	250	-	250
						-	
<b>Total Expenditures</b>			<b>4,028</b>	<b>4,995</b>	<b>6,826</b>	<b>-</b>	<b>6,826</b>



Program: Facility Rentals  
 Program Budget Manager: Kristina Sandoval  
 Division: Business Services  
 Division Head: TBD

Program No.: 33500  
 Date: July 1, 2022

### Program Description:

The purpose of this program is to manage and facilitate outside use of School District 11 facilities, which includes contracts for before- and after-school daycare.

This budget is zero-based with all funds expended covered by revenues generated. Annually, an average of \$500,000 is returned to the principals who use these funds at their discretion to enhance programs or needs in their schools that directly affect student achievement.

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

- The net rental revenue distributed to schools is an additional source of funds, which can be utilized for various needs at the discretion of the school principal.
- The District-wide calendar program (FM Scheduler) is funded under this budget. This program facilitates both the intranet and internet school-based calendars.
- School incentive funds were increased to \$500,000 based on historical usage and projected rental activity for FY19/20.

Acct #	Object	Job Class	FY 18-19 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 21-22 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	108,036	123,408	130,841	2,703	133,544
011050	REGULAR EMPLOYEES	CLERICAL	47,994	-	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL	6,515	-	25,000	(100)	24,900
012060	TEMP. EMPLOYEES	CRAFTS & TRADES	6,981	1,100	-	-	-
013060	OVERTIME	CRAFTS & TRADES	95,881	6,415	108,000	(440)	107,560
015060	SUPPLEMENTAL PAY	CRAFTS & TRADES	18,027	-	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	37,808	41,405	39,551	2,039	41,590
020050	EMPLOYEE BENEFITS	CLERICAL	20,955	-	5,588	100	5,688
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	25,210	1,626	24,138	440	24,578
050000	OTHER PURCHASED SERVICES		8,626	8,626	10,200	-	10,200
055000	PRINTING		1,675	39	850	-	850
058300	MILEAGE		394	-	350	-	350
061000	GENERAL SUPPLIES		3,843	183	6,500	-	6,500
061100	LAMPS		5,986	2,998	3,000	-	3,000
073400	TECHNOLOGY EQUIPMENT		-	-	900	(900)	-
073500	NON-CAPITAL EQUIPMENT		-	1,335	500	900	1,400
084100	SCHOOL INCENTIVE FUNDS		-	-	450,000	-	450,000
086900	INDIRECT COSTS		10,318	10,318	10,320	-	10,320
<b>Total Expenditures</b>			<b>398,249</b>	<b>197,453</b>	<b>815,738</b>	<b>4,742</b>	<b>820,480</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		2.00	2.00	2.00	-	2.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	-	-	-	-
<b>FTE Totals</b>			<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>

Program: Crossing Guard Services  
 Program Budget Manager: Jessica Reijgers  
 Division: Business Services  
 Division Head: TBD

Program No.: 33910  
 Date: July 1, 2022

### Program Description:

Colorado Springs School District 11 and the city of Colorado Springs maintain an inter-agency agreement for a school zone pedestrian safety program, which includes partial program funding.

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

- School District 11 is responsible for the hiring, fingerprinting, background investigations, and training of all crossing guards. Effective January 1, 2015, the city of Colorado Springs no longer approves crossing guard locations or changes, and has instructed that those decisions and determinations are at the discretion of the District. Currently, the District has 86 crossing guard positions assigned to 82 locations.
- Principals are responsible for the hiring and day-to-day supervision of the crossing guards.
- The Risk Management Department:
  - provides the initial and refresher training,
  - has overall administrative responsibility for the program and serves as the liaison to the city's traffic engineering department, and
  - provides the required safety equipment, assists to resolve problems or concerns related to crossing situations as identified by schools, parents, or community members.
- The city of Colorado Springs provides partial program funding (59.6 percent) with the remaining costs borne by the District, to include a modest general supplies budget.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Changes	FY 22-23 Adopted
012050	TEMP. EMPLOYEES	CLERICAL	201,887	174,178	299,995	(1,250)	298,745
013050	OVERTIME	CLERICAL	342	1,793		-	
020050	EMPLOYEE BENEFITS	CLERICAL	43,433	38,486	67,049	1,250	68,299
061000	GENERAL SUPPLIES		975		750	-	750
						-	
<b>Total Expenditures</b>			<b>246,637</b>	<b>214,457</b>	<b>367,794</b>	<b>-</b>	<b>367,794</b>

Program: Adult Basic Education  
Program Budget Manager: Melissa Burkhardt-Shields  
Division: Superintendent  
Division Head: Michael W. Gaal

Program No.: 34100  
Date: July 1, 2022

### Program Description:

The adult and family education program was formerly a proprietary fund, recorded as an enterprise fund. Beginning with FY14/15 the fund was discontinued but the program continues in the general fund. Budget is located in 33400, GED Services and Testing and 34100 Adult Basic Education with supervision still found in existing program 22330.

The adult and family education program charges tuition to students who attend the program who are over the age of 21 years. This program is made up of funds collected from students and is part of the Adult Education Family Literacy Act (AEFLA) budget. The funds in this account can only be spent on expenditures allowed under the Adult Education Family Literacy Act grant.

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

- Salaries and benefits pay teachers and para-professionals supporting AEFLA funded classes.
- Professional development is also funded in the travel and registration line item.
- Temporary workers take care of the office and classroom support for the program.
- The textbooks and travel line items support these employees and these classes.
- Budget is increased due to removal of grants fund subsidy.
- Addition of regular teacher
- FTE is due to removal of grants fund subsidy.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Changes	FY 22-23 Adopted
011020	REGULAR EMPLOYEES	TEACHERS	116,704	111,152	105,712	2,167	107,879
012020	TEMP. EMPLOYEES	TEACHERS	8,027	-	-	-	-
013040	OVERTIME	PARAPROFESSIONAL	-	78	-	-	-
015020	SUPPLEMENTAL PAY	TEACHERS	14,636	2,170	1,000	-	1,000
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	-	201	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	3,691	56	3,500	(15)	3,485
020020	EMPLOYEE BENEFITS	TEACHERS	38,006	32,851	38,278	1,703	39,981
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	-	62	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL	782	12	782	15	797
050000	OTHER PURCHASED SERVICES		1,979	2,454	1,500	-	1,500
055000	PRINTING		203	467	850	-	850
058000	TRAVEL & REGISTRATION		239	-	2,027	-	2,027
058300	MILEAGE		273	-	600	-	600
061000	GENERAL SUPPLIES		5,507	3,700	4,000	-	4,000
061700	GRADUATION SUPPLIES		-	1,361	1,500	-	1,500
064200	TEXTBOOKS		1,110	4,689	4,000	-	4,000
065000	ELECTRONIC MEDIA SUPPLIES		908	1,912	-	-	-
073400	TECHNOLOGY EQUIPMENT		223	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	1,289	1,500	-	1,500
081000	DUES & MEMBERSHIP FEES		98	741	200	-	200
<b>Total Expenditures</b>			<b>192,388</b>	<b>163,195</b>	<b>165,449</b>	<b>3,870</b>	<b>169,319</b>
<b>Staff FTE:</b>							
	TEACHERS		1.75	1.78	1.78	-	1.78
<b>FTE Totals</b>			<b>1.75</b>	<b>1.78</b>	<b>1.78</b>	<b>-</b>	<b>1.78</b>

Program: Contingency Reserve  
 Program Budget Manager: Laura Hronik  
 Division: Business Services  
 Division Head: TBD

Program No.: 91000  
 Date: July 1, 2022

### Program Description:

The contingency reserve is an undesignated use of resources. Any uses of the contingency reserve should only be approved for one-time expenditures since there is no guarantee of funds availability in the following year.

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

- The balance in this account is only available for transfer to other program accounts. No actual spending is recorded in this account.
- The contingency reserve is an undesignated allocation of resources, which may be used at the Board of Education's discretion. The reserve is set aside to address issues that are not anticipated when the Board initially adopts the budget. Such issues might include funding for emergency maintenance needs, response to unexpected situations created by a legal mandate, or addressing the need for additional classroom teachers due to higher than expected enrollments.
- Board policy provides authority to the Superintendent to approve transfers from this account up to \$100,000 per occurrence and the Chief Financial Officer up to \$50,000 per occurrence. The aggregate of all transfers approved by the Superintendent or designee during any fiscal year may not exceed 25 percent of the total amount budgeted in this account without prior approval of the school board.
- Funds totaling \$800,000 are assigned to be used to implement the District's strategic plan.
- An assignment of \$500,000 is set aside for a time sheet system.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid- Year	Change	FY 22-23 Adopted
084000	Unassigned		-	-	62,512,168	13,286,803	75,798,971
084000	Assigned for Strategic Plan		-	-	2,400,000	(300,000)	2,100,000
084000	Assigned for Time Sheet System		-	-	-	-	-
<b>Total Expenditures</b>			-	-	<b>64,912,168</b>	<b>12,986,803</b>	<b>77,898,971</b>

Program: Reserves for Multiple Year Obligations  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: TBD

Program No.: 93200  
Date: July 1, 2022

**Program Description:**

This program accounts for the District's multiple fiscal year obligation pledging reserve in accordance with Amendment One (Article X, Section 20 of the Colorado constitution).

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

- Amendment One also requires the irrevocable pledging for all future multiple fiscal year direct or indirect debt or financial obligations.
- A restricted reserve amount of \$135,000 is set aside for the superintendent's contract when it comes up for renewal. Being a multi-year contract requires a restriction of fund balance.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
084000	Restricted - Multi-Year Obligations		-	-	6,584,462	-	6,584,462
Total Expenditures			-	-	6,584,462	-	6,584,462

Program: Encumbrance Reserve  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: TBD

Program No.: 94000  
Date: July 1, 2022

**Program Description:**

This account is used to aggregate purchase obligations, which have not been fulfilled by the end of the fiscal year.

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

- Orders placed by the District for the purchase of goods and construction work services are often not received by June 30, the last day of the District's fiscal year. In accordance with state law and generally accepted accounting principles (GAAP), any purchase request or contractual agreement on construction work, which has not been received or completed, may carryover into the following fiscal year. The purchase order carryover amount will be adjusted to actual during the mid-year budget update process. Any difference between the estimated amount and the actual amount will be adjusted directly to the free fund balance amount.
- The budgeted encumbrance reserve will ultimately be allocated to the individual accounts where purchase requests or contractual agreements were originally recorded.
- Other than services for construction work, purchase orders will have a completion date of June 30.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
084000	CONTINGENCY		-	-	1,040,000	3,564,000	4,604,000
<b>Total Expenditures</b>			<b>-</b>	<b>-</b>	<b>1,040,000</b>	<b>3,564,000</b>	<b>4,604,000</b>

Program: Unanticipated Revenue  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: TBD

Program No.: 99000  
Date: July 1, 2022

**Program Description:**

This program is used as a transfer account when new unanticipated revenues become available during the year. No actual spending is recorded in this account.

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

- Unexpected revenue becomes available to the District usually when new programs are developed that also generate revenue. For example, a new summer school program that is fee-based or additional unanticipated full-day kindergarten revenues. This account provides the appropriation authority for any unexpected revenue received during the year. If unexpected revenues exceed this amount, it may be necessary for the Board of Education to approve a supplemental budget.

Acct #	Object	Job Class	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Mid-Year	Change	FY 22-23 Adopted
084000	CONTINGENCY		-	-	150,000	-	150,000
Total Expenditures			-	-	150,000	-	150,000





# **RISK MANAGEMENT**

## **PROGRAM FUND**

BUDGET ADMINISTRATOR:	Jessica Reijgers	FUND: Risk Management Fund
DIVISION HEAD:	Glenn Gustafson	DATE: May 25, 2022

## 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 FY2022-23, 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 *	\$111,619
b. Production Printing Fund	9,250
c. General Fund:	
Athletics	19,772
Transportation	<u>284,247</u>
Total	<u>\$424,888</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 FY2022-23 food services charge was calculated but not applied. However, it is included in the general fund transfer total.

3. Interest earned, estimated to be \$2,113 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 and margin 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

The following chart indicates the employees in Fund 18. An adjustment was made due to an organizational restructure.

FULL TIME POSITIONS	FY2019-20 AUTHORIZED	FY2020-21 AUTHORIZED	FY2021-22 MID-YEAR	CHANGE	FY2022-23 PROPOSED
Administrative	0.30	0.30	0.30	0.00	0.30
Professional	4.40	4.40	4.40	(.40)	4.00
ESP	1.00	1.00	1.00	0.00	1.00
TOTAL FTE	5.70	5.70	5.70	0.00	5.30

**Colorado Springs School District 11**  
**RISK MANAGEMENT FUND**  
**Schedule of Revenues, Expenditures, and Fund Balances**  
**ADOPTED FY2022-23**

	Actual			Budget		
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Mid-Year	Change	2022-23 Adopted
<b>Beginning Fund Balance:</b>						
<b>Assigned for Future Claims</b>	\$2,618,118	\$3,105,515	\$ 3,747,798	\$4,351,697	\$ 112,124	\$ 4,463,821
<b>Prepaid Insurance</b>	12,500	12,500	12,500	12,500	-	12,500
<b>Adjusted Beginning Fund Balance</b>	<b>\$2,630,618</b>	<b>\$3,118,015</b>	<b>\$ 3,760,298</b>	<b>\$4,364,197</b>	<b>\$ 112,124</b>	<b>\$ 4,476,321</b>
<b>Revenues</b>						
Claims and Subrogation Recoveries	520,038	789,380	188,343	67,356	(10,000)	57,356
Charter School Buybacks	30,105	38,512	29,283	42,449	7,806	50,255
<b>Total Revenues</b>	<b>550,143</b>	<b>827,892</b>	<b>217,626</b>	<b>109,805</b>	<b>(2,194)</b>	<b>107,611</b>
<b>Other Financing Sources (Uses)</b>						
Investment Income	68,922	66,582	4,448	4,975	(2,862)	2,113
Transfers In - 2017 MLO	4,633	4,633	4,633	4,633	-	4,633
Transfers In - General Fund - Food Service	126,150	109,063	113,748	103,424	8,195	111,619
Transfers In - General Fund	2,416,000	2,916,000	2,916,000	2,916,000	-	2,916,000
<b>Total Other Financing Sources (Uses)</b>	<b>2,615,705</b>	<b>3,096,278</b>	<b>3,038,829</b>	<b>3,029,032</b>	<b>5,333</b>	<b>3,034,365</b>
<b>Total Resources Available</b>	<b>5,796,466</b>	<b>7,042,185</b>	<b>7,016,753</b>	<b>7,503,034</b>	<b>115,263</b>	<b>7,618,297</b>
<b>Expenditures</b>						
Workers Compensation	1,227,981	1,329,965	1,181,716	2,187,771	(115,393)	2,072,378
<i>Work Comp Funds Reimbursement</i>	(30,632)	(41,462)	(52,563)	(63,830)	3,056	(60,774)
General Liability	199,147	166,607	196,788	775,632	92,867	868,499
<i>Gen'l Liab Funds Reimbursement</i>	(9,493)	(9,290)	(9,753)	(20,338)	5,446	(14,892)
Errors & Omissions	74,974	82,468	222,286	340,645	325,617	666,262
<i>E&amp;O Funds Reimbursement</i>	(4,409)	(4,414)	(4,634)	-	(6,685)	(6,685)
Other Insurances	1,238,266	1,756,941	1,117,845	2,536,174	199,699	2,735,873
<i>Other Funds Reimbursement</i>	(114,669)	(133,544)	(154,808)	(220,373)	(10,546)	(230,919)
Safety	97,286	134,616	155,679	651,311	16,794	668,105
Reserves	-	-	-	1,316,042	(395,593)	920,449
<b>Total Expenditures</b>	<b>2,678,451</b>	<b>3,281,887</b>	<b>2,652,556</b>	<b>7,503,034</b>	<b>115,263</b>	<b>7,618,297</b>
<b>Fund Balance End of Year</b>	<b>\$3,118,015</b>	<b>\$3,760,298</b>	<b>\$ 4,364,197</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Appropriation</b>						
Total Revenues				\$ 109,805	\$ (2,194)	\$ 107,611
Other Financing Sources (Uses)				3,029,032	5,333	3,034,365
Beginning Fund Balance				4,364,197	112,124	4,476,321
<b>Total Appropriation</b>				<b>\$7,503,034</b>	<b>\$ 115,263</b>	<b>\$ 7,618,297</b>

**RISK MANAGEMENT FUND**  
**Supplemental Schedule of Revenues, Expenditures, and Fund Balance**  
**ADOPTED BUDGET**  
**FY2022-23**

	28520 WORKERS COMP	28530 GENERAL LIABILITY	28540 ERRORS & OMISSIONS	28560 OTHER* INSURANCE	28550 SAFETY	TOTAL
<b>BEGINNING FUND BALANCE ASSIGNED</b>	1,340,646	568,892	439,579	1,669,441	445,263	4,463,821
Prepaid Insurance	12,500	-	-	-	-	12,500
<b>Assigned for Future Claims</b>	1,353,146	568,892	439,579	1,669,441	445,263	4,476,321
% of total w/o subrogation	30.0%	12.7%	9.8%	37.4%	10.0%	100%

**REVENUES**

Subrogation Recovery	35,884	-	-	21,472	-	57,356
Charter School Buybacks	-	-	-	50,255	-	50,255
Earnings on Investments	1,785	113	113	102	-	2,113
Transfers In - 2017 MLO	4,633	-	-	-	-	4,633
Transfer from General Fund to cover FNS	71,283	15,235	6,839	18,262	-	111,619
Transfer from General Fund	875,780	371,630	287,156	1,090,566	290,869	2,916,000
<b>Total Revenue</b>	<b>989,365</b>	<b>386,978</b>	<b>294,108</b>	<b>1,180,657</b>	<b>290,869</b>	<b>3,141,976</b>

Percent expense allocated	30.0%	12.7%	9.8%	37.4%	10.0%	100.0%
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**TOTAL REVENUE and  
BEGINNING FUND BALANCE**

<b>2,342,511</b>	<b>955,870</b>	<b>733,687</b>	<b>2,850,098</b>	<b>736,132</b>	<b>7,618,297</b>
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**EXPENDITURES**

Claims Payments	1,334,880	346,386	271,487	1,095,178	-	3,047,931
Claims Administration, Premiums, IBNR:						
Premium Payments	294,000	286,000	125,000	1,224,750	-	1,929,750
Insurance Recoveries:						
Prior Year Claim Reserves	-	-	-	-	-	-
Administration Total	294,000	286,000	125,000	1,224,750	-	1,929,750

**Fund Administration:**

Salaries	161,301	26,609	15,920	100,864	147,432	452,126
Employee Benefits	57,164	9,254	5,855	36,831	51,973	161,077
Purchased Services	129,988	250	1,000	1,250	62,000	194,488
Legal Expenses	75,000	200,000	247,000	275,000	-	797,000
<i>Contra Account for Offset of Revenue:</i>						
Athletics - Risk Premiums	(7,690)	(4,926)	(2,211)	(4,945)	-	(19,772)
Transportation - Risk Premiums	(51,832)	(9,164)	(4,114)	(219,138)	-	(284,247)
Production Printing - Risk Premiums	(1,252)	(802)	(360)	(6,837)	-	(9,250)
Print/Staff Dev	4,465	-	-	1,000	-	5,465
Supplies & Materials	13,920	-	-	1,000	406,200	421,120
Dues/Memberships	1,660	-	-	-	500	2,160
<b>Fund Administration Subtotal</b>	<b>382,724</b>	<b>221,221</b>	<b>263,090</b>	<b>185,026</b>	<b>668,105</b>	<b>1,720,167</b>

**Total Expenditures**

<b>2,011,604</b>	<b>853,607</b>	<b>659,577</b>	<b>2,504,954</b>	<b>668,105</b>	<b>6,697,848</b>
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Appropriated Reserves:  
Contingency

330,907	102,263	74,110	345,144	68,025	920,449
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**TOTAL APPROPRIATION**

<b>2,342,511</b>	<b>955,870</b>	<b>733,687</b>	<b>2,850,098</b>	<b>736,130</b>	<b>7,618,297</b>
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**LIABILITIES**

Claim Case Liabilities	(953,485)	(245,403)	(244,583)	(821,404)	-	(2,264,876)
Margin/IBNR Liability	(381,395)	(100,983)	(26,904)	(273,774)	-	(783,056)
<b>TOTAL LIABILITIES</b>	<b>\$ (1,334,880)</b>	<b>\$ (346,386)</b>	<b>\$ (271,487)</b>	<b>\$ (1,095,178)</b>	<b>\$ -</b>	<b>\$ (3,047,932)</b>

\*other includes property, vehicle and other

**PRESCHOOL  
PROGRAM FUND**

BUDGET ADMINISTRATOR: Kathy Howell

FUND: Preschool Program Fund

DIVISION HEAD: Sherry Kalbach

DATE: May 25, 2022

## **COLORADO PRESCHOOL PROGRAM (FORMERLY COLORADO PRESCHOOL KINDERGARTEN PROGRAM)**

The Colorado Preschool and Kindergarten Program (CPKP) was enacted by the general assembly as part of the Public School Finance Act of 1988 to serve children who lack overall learning readiness due to family risk factors, who are in need of language development or social development, or who are receiving aid as neglected or dependent children. These indicators predict children are more likely to need special services in later years and eventually to drop out of school if intervention is not provided.

State mandates, beginning in FY01/02, require specific accounting for the Colorado Preschool Program (CPP). This is a designated purpose fund and may only be used to support preschool children in CPP. The fund is supported by state per pupil operating revenue.

### **Preschool**

For 2022-23, the total number of half time slots allocated is 1014. This is 826 CPP slots and 188 ECARES slots. The extra ECARE slots were received in 2019-20 due to a conversion of full-day kindergarten slots into ECARE slots. For this next school year, 220 of these slots will be allocated to community providers, including Head Start. The CPP fund will receive .5 per pupil revenue of the District as it is a half-day program. Any changes to PPR at the district level will also be seen in this fund. The District chose to go to a single offer system for vendors going forward in 2018-19. This will continue. One vendor rate was established for CPP students served in the buildings and another for CPP children served off-site. The District also provides in-kind contributions of oversight, materials, free rent, professional development, family involvement funds, field trip, and ESP/certified/administrative FTE to our vendors.

There are 70 pupils attending one of the five preschool programs operated by Head Start and housed in District 11 sites. Nine schools now have two preschools in their buildings. In addition, there are 150 pupils attending a preschool program managed by community vendors and housed in five private preschool sites. Head Start programs are operated by Community Partnership for Child Development. The program is operated as one half-day CPP eligible children and one half day Head Start eligible children. The off-site community vendors include Junior Academy, Small Wonders, Ruth Washburn and Early Connections at Rio and Antlers.

Beginning in 2010-11, the District split teacher costs between the CPP fund and the general fund special education early childhood program and federal grants, with 70 percent of the costs in the CPP fund. This split was based on the total number of slots needed for the year for students in special education. For 2022-23, the District will continue the 70 percent of teacher costs charged to CPP. There will then be 24 teachers funded in CPP for 2021-22. There are two aides in each district preschool class. One aide is charged to the CPP fund and the other aide is charged to the general fund special education early childhood program.

### **Preschool Supervision**

For 2021-22, the preschool program will be managed by one professional employee, 4.0 teachers on special assignment (TOSA) FTE, and 1.81 office staff. The duties of this staff include evaluating the

programs for compliance with the Department of Human Services' child care rules, as well as fire and health regulations. In addition, staff monitors classrooms for quality as is mandated in CPP legislation. This monitoring and technical assistance is required by CPP and occurs in all district classrooms, as well as partner site classrooms. The program is also required to release a request for proposal (RFP) every other year to determine if new partner child care sites are interested in participating. The RFP was not be released this year while we await any implications of Universal Preschool on this fund. Instead we chose to do a one year contract extension with private community contracts. Progress of all students is also monitored and evaluated under preschool supervision through the CDE mandated Teaching Strategies Gold assessment system.

The staff FTE for all CPP programs is shown in the following tables:

**Preschool (project 3141):**

FULL TIME POSITIONS	FY2020-21 AUTHORIZED	FY2021-22 AUTHORIZED	FY2021-22 MID-YEAR	CHANGE	FY2022-23 ADOPTED
Teacher	24.00	24.00	24.00	0.00	24.00
ESP	27.54	28.35	28.35	0.00	28.35
TOTAL FTE	51.54	52.35	52.35	0.00	52.35

**Supervision:**

FULL TIME POSITIONS	FY2020-21 AUTHORIZED	FY2021-22 AUTHORIZED	FY2021-22 MID-YEAR	CHANGE	FY2022-23 ADOPTED
Professional	1.00	1.00	1.00	0.00	1.00
Teacher (TOSA)	4.00	4.00	4.00	0.00	4.00
ESP	1.81	1.81	1.81	0.00	1.81
TOTAL FTE	6.81	6.81	6.81	0.00	6.81

**Total:**

FULL TIME POSITIONS	FY2020-21 AUTHORIZED	FY2021-22 AUTHORIZED	FY2021-22 MID-YEAR	CHANGE	FY2022-23 ADOPTED
Professional	1.00	1.00	1.00	0.00	1.00
Teacher	24.00	24.00	24.00	0.00	24.00
Teacher (TOSA)	4.00	4.00	4.00	0.00	4.00
ESP	29.35	30.16	30.16	0.00	30.16
TOTAL FTE	58.35	59.16	59.16	0.00	59.16

**Colorado Springs School District 11**  
**PRESCHOOL FUND**  
**Schedule of Revenues, Expenditures, and Fund Balance**  
**ADOPTED FY2022-23**

	Actual			Budget		
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Mid-Year	Change	2022-23 Adopted
<b>Beginning Fund Balance</b>	\$ 443,734	\$ 299,937	\$ 791,268	\$ 852,873	\$ -	\$ 852,873
<b>Revenues</b>						
CPP Allocation from General Fund	3,416,663	4,090,485	3,473,656	4,224,358	530,305	4,754,663
State Revenue - CPP Tax	-	10,317	-	-	-	-
Transfer from 2017 MLO	100,934	100,934	100,934	100,934	-	100,934
<b>Total Resources Available</b>	<b>3,961,331</b>	<b>4,501,673</b>	<b>4,365,858</b>	<b>5,178,165</b>	<b>530,305</b>	<b>5,708,470</b>
<b>Instructional Expenditures:</b>						
<b>Preschool Expenditures:</b>						
Teacher Salaries	922,942	1,096,167	1,096,960	1,241,805	97,958	1,339,763
Teacher Aides Salaries	426,365	483,001	507,823	705,400	49,931	755,331
Temp Teacher Salaries	13,268	18,832	978	4,500	-	4,500
Teacher Benefits	288,334	356,558	375,823	422,401	29,269	451,670
Teacher Aides Benefits	215,501	218,844	242,409	309,858	14,468	324,326
Contracted Child Services	841,637	703,266	577,846	584,740	-	584,740
Field Trips	6,554	3,709	-	8,500	-	8,500
General Instructional Supplies	269,877	103,993	33,610	200,000	-	200,000
Equipment	4,663	5,584	-	-	-	-
<b>Administration Expenditures:</b>						
Teacher Salaries	177,156	217,921	224,455	245,846	25,951	271,797
Non-Teacher Professional Salaries	100,411	99,164	95,020	79,832	28,152	107,984
ESP Salaries	52,440	50,691	43,587	54,058	4,137	58,195
Teacher Benefits	66,180	92,140	97,350	98,994	8,973	107,967
Non-Teacher Professional Benefits	26,518	25,729	25,792	23,133	7,213	30,346
ESP Benefits	15,581	14,270	13,690	12,033	1,510	13,543
Copier Maintenance	-	-	-	700	-	700
Other Purchased Services	41,630	35,233	38,257	59,314	-	59,314
Printing	6,549	6,788	3,329	4,300	-	4,300
Travel & Registration	26,924	36,425	1,839	80,111	-	80,111
Mileage	2,159	2,582	993	6,500	-	6,500
General Supplies	33,207	12,274	5,990	25,000	-	25,000
Indirect Costs	123,498	127,234	127,234	127,234	-	127,234
Contingency	-	-	-	883,906	262,743	1,146,649
<b>Total Expenditures</b>	<b>3,661,394</b>	<b>3,710,405</b>	<b>3,512,985</b>	<b>5,178,165</b>	<b>530,305</b>	<b>5,708,470</b>
<b>Fund Balances, End of Year</b>	<b>\$ 299,937</b>	<b>\$ 791,268</b>	<b>\$ 852,873</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Total Appropriation**

<b>5,178,165</b>	<b>530,305</b>	<b>5,708,470</b>
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**Staff FTE:**

Non-Teacher Professionals  
Teacher (TOSA)  
Teachers  
Education Support Staff  
**Total FTE**

1.00	-	1.00
4.00	-	4.00
24.00	-	24.00
30.16	-	30.16
<b>59.16</b>	<b>-</b>	<b>59.16</b>



**Colorado Springs School District 11  
SPECIAL REVENUE FUNDS**

**Combining Schedule of Revenues, Expenditures by Program, and Fund Balance/Carryover  
FY2022-23**

	21 Food Service Fund	22 Designated Grant Fund	23 Student Activities Fund	26 Other Special Revenue Fund	27 Mill Levy Override Fund	Special Revenue Funds
<b>Beginning Fund Balances</b>	<b>\$ 4,977,009</b>	<b>\$ -0-</b>	<b>\$ 2,072,619</b>	<b>\$ 136,919</b>	<b>\$ 49,931,154</b>	<b>\$ 57,117,701</b>
<b>Total Fund Balance</b>	<b>4,977,009</b>	<b>-</b>	<b>2,072,619</b>	<b>136,919</b>	<b>49,931,154</b>	<b>57,117,701</b>
<b>Revenues</b>						
Local Sources	2,525,279	833,773	4,170,000	50,000	73,300,103	80,879,155
State Sources	182,847	7,474,424	-	-	-	7,657,271
Federal Sources	8,140,165	111,774,144	-	-	-	119,914,309
<b>Total Revenues</b>	<b>10,848,290</b>	<b>120,082,341</b>	<b>4,170,000</b>	<b>50,000</b>	<b>73,300,103</b>	<b>208,450,734</b>
<b>Other Financing Sources (Uses)</b>						
Investment Income	1,000	-	-	-	-	1,000
Transfers In	579,008	-	-	-	-	579,008
Transfers (Out)	-	-	-	-	(122,901,257)	(122,901,257)
<b>Total Other Financing Sources (Uses)</b>	<b>580,008</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(122,901,257)</b>	<b>(122,321,249)</b>
<b>Total Resources Available</b>	<b>16,405,307</b>	<b>120,082,341</b>	<b>6,242,619</b>	<b>186,919</b>	<b>330,000</b>	<b>143,247,186</b>
<b>Expenditures</b>						
Instruction Services	-	42,749,397	-	-	-	42,749,397
Pupil Services	-	47,597,859	6,242,619	186,919	-	54,027,397
General and Business Administration	-	127,666	-	-	330,000	457,666
Operation & Maintenance	-	889,329	-	-	-	889,329
Food Services	12,471,942	-	-	-	-	12,471,942
Community and Other Services	-	817,870	-	-	-	817,870
Capital Projects	-	27,900,220	-	-	-	27,900,220
<b>Total Expenditures &amp; Reserves</b>	<b>12,471,942</b>	<b>120,082,341</b>	<b>6,242,619</b>	<b>186,919</b>	<b>330,000</b>	<b>139,313,821</b>
<b>Fund Balances, End of Year</b>	<b>\$ 3,933,366</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ 3,933,366</b>
<b>Total Appropriation</b>	<b>\$ 16,405,307</b>	<b>\$ 120,082,341</b>	<b>\$ 6,242,619</b>	<b>\$ 186,919</b>	<b>\$ 330,000</b>	<b>\$ 143,247,186</b>



BUDGET ADMINISTRATOR:	Kent Wehri	FUND: Food Service Fund
DIVISION HEAD:	Glenn Gustafson	DATE: May 25, 2022

### FOOD SERVICE FUND

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

The 2022-2023 revenue budget projections are based on the following statistics:

- Operating days = 170 elementary, 173 middle school/high school (after three snow days)
- 9,921 lunches per day
- 5,799 breakfasts per day
- \$2,312 a la carte sales per day (including catering, charter and contract sales, and student/adult a la carte)
- Additional revenue sources include the break-even summer food service and after school snack and supper programs

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

Revenue	Revenue	% of Revenue
Federal Reimbursement	\$7,332,805	58.8%
State Reimbursement	\$182,847	1.5%
Sales – Students/Adults	\$1,996,595	16.0%
Federal – Commodities	\$807,360	6.5%
Sales – Catering/Contract Income	\$528,683	4.2%
Interest Income	\$1,000	0.0%
Misc/Other Revenue	\$1,043,644	8.4%
General Fund Operating Transfer In	\$-	0.0%
Mill Levy Override	\$579,008	4.6%
TOTAL	\$12,471,942	100%
Expenses	Expense	% of Rev
Cost of Food and Supplies	\$5,657,484	45.4%
Salaries and Benefits (Management and Hourly)	\$6,455,646	51.8%
Purchased Services, Equip. Maintenance, Small Equip., Utilities, Other	\$358,812	2.9%
Indirect Costs	\$-	0.0%
TOTAL	\$12,471,942	100%

DEPARTMENT POSITIONS	FY2019-20 AUTHORIZED	FY2020-21 AUTHORIZED	FY2021-22 PROPOSED	FY2022-23 ADOPTED	CHANGE
Administrative/Prof (District 11)	4.15	3.8	3.8	3.8	0
ESP (FTE < 4 hours)	-	10.17	11.13	11.13	0
ESP (FTE ≥ 4 and < 6 hours)	114.19	99.56	101.31	101.31	0
ESP (FTE ≥ 6 hours)	91.35	100.00	102.00	102.00	0
TOTAL FTE	209.69	213.53	218.24	218.24	0

Food Services Headcount Department Positions	FY2019-20 AUTHORIZED	FY2020-21 AUTHORIZED	FY2021-22 AUTHORIZED	FY2022-23 PROPOSED	CHANGE
Administrative/Professional Positions	5	4	4	4	0
ESP Positions	354	354	328	328	0
TOTAL DISTRICT HEADCOUNT	359	359	332	332	0

**Colorado Springs School District 11**  
**FOOD SERVICES FUND**  
**Schedule of Revenues, Expenditures, and Fund Balances**  
**Adopted FY2022-23**

	Actual			Budget		
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Mid-Year	Change	2022-23 Adopted
<b>Beginning Fund Balance</b>	\$ 3,120,239	\$ 3,215,008	\$ 2,636,146	\$ 4,977,009	\$ -	\$ 4,977,009
<b>Revenues</b>	0	0				
Food Sales	1,310,359	1,697,927	320,187	888,262	1,637,017	2,525,279
Federal Reimbursement	8,474,308	6,856,070	8,526,791	11,467,945	(4,135,140)	7,332,805
State Reimbursement	213,903	191,414	88,519	89,000	93,847	182,847
Commodity Contributions	869,303	334,055	503,219	807,360	-	807,360
Advertising/Commissions/Rebates	44,664	31,792	1,884	27,000	(27,000)	-
<b>Total Revenues</b>	<b>10,912,537</b>	<b>9,111,258</b>	<b>9,440,600</b>	<b>13,279,567</b>	<b>(2,431,277)</b>	<b>10,848,290</b>
<b>Other Financing Sources</b>						
Transfer from General Fund	-	-	1,500,000	-	-	-
Investment Income	40,272	26,114	1,545	1,000	-	1,000
Transfer - 2017 MLO	489,008	489,008	489,008	489,008	-	489,008
Transfer - 2000 MLO	90,000	90,000	90,000	90,000	-	90,000
<b>Total Other Financing Sources</b>	<b>619,280</b>	<b>605,122</b>	<b>2,080,553</b>	<b>580,008</b>	<b>-</b>	<b>580,008</b>
<b>Total Resources Available</b>	<b>14,652,056</b>	<b>12,931,388</b>	<b>14,157,299</b>	<b>18,836,584</b>	<b>(2,431,277)</b>	<b>16,405,307</b>
<b>Expenditures</b>						
Admin./Prof. Salaries	293,853	281,172	286,277	301,518	60,369	361,887
Classified Salaries	4,377,952	4,305,973	4,191,591	5,132,476	(432,273)	4,700,203
Admin./Prof. Benefits	88,331	80,549	82,375	96,303	(14,517)	81,786
Other Employee Benefits	1,205,217	1,225,252	1,332,146	1,441,839	(130,070)	1,311,769
Food Supplies/Materials	4,635,791	3,661,360	3,085,113	6,241,902	(542,238)	5,699,664
Equipment Maintenance	52,097	53,015	54,365	105,367	(68,247)	37,120
Purchased Services	192,921	135,377	117,688	238,317	(19,225)	219,092
Indirect Cost	528,218	528,218	-	-	-	-
Capital Outlay	62,668	24,326	30,735	634,171	(573,751)	60,420
<b>Total Expenditures</b>	<b>11,437,048</b>	<b>10,295,242</b>	<b>9,180,290</b>	<b>14,191,893</b>	<b>(1,719,951)</b>	<b>12,471,942</b>
<b>Fund Balance, End of Year</b>	<b>\$ 3,215,008</b>	<b>\$ 2,636,146</b>	<b>\$ 4,977,009</b>	<b>\$ 4,644,691</b>	<b>\$ (711,325)</b>	<b>\$ 3,933,366</b>

**Fund Appropriation**

Total Revenues	0	\$ 13,279,567	\$ (2,431,277)	\$ 10,848,290
Other Financing Sources	0	580,008	-	580,008
Beginning Fund Balance		4,977,009	-	4,977,009
<b>Total Appropriation</b>		<b>\$ 18,836,584</b>	<b>\$ (2,431,277)</b>	<b>\$ 16,405,307</b>



## FNS Equipment Two Year Plan

Fiscal Year	Equipment Description	Justification	Estimated Cost
22-23	Food truck – used	Increase high school participation and provide conversation at Board, PTA meetings	\$35-75, 000
22-23	Double deck convection oven	Replace aging units	\$14,520
22-23	CresCor warmers	Non-Insulated replacement	\$2,300
22-23	8 case milk cooler	Replacement	\$2,870
Total			\$54,690+

Fiscal Year	Equipment Description	Justification	Estimated Cost
23-24	Serving Line	Replace Russell's ¾ well serving line	\$15, 000
23-24	8 case milk cooler	Replacement	\$2,870
23-24	Double deck convection oven	Replace aging units	\$14,520
23-24	Holding cabinet – insulated	Replace aging units	\$4,000
Total			\$36,390

BUDGET ADMINISTRATOR: Ginger Middleton

FUND: Designated Purpose Grants Fund

DIVISION HEAD:

Glenn Gustafson

DATE: May 25, 2022

## DESIGNATED PURPOSE GRANTS FUND

Designated purpose grants funds (DPGF) are state, federal, corporate and foundation funds received for a specific reason to address a particular student group or need related to student achievement. In most cases, the funds must be supplemental to the efforts of a school district and must not be used to supplant school district funding responsibilities and expenditures. Specific rules, statutes and regulations guide these programs; the money received must stand independent of local budget funds. Board policy regulates the application and receipt of these funds.

The largest part of DPGF revenue is from federal sources that are appropriated annually. This includes funds allocated from the No Child Left Behind Act of 2001, which was re-authorized as the Every Student Succeeds Act, signed into law by President Obama on December 10, 2015, as well as Medicaid Reimbursement Funding and Corona Virus funding.

The District plans to serve 23 Title IA schools next year, with the lowest poverty threshold at 57.03%. This threshold enables a more effective use of funding in the schools with high free lunch student counts.

Title I federal funding and carryover are projected to increase 12.75% for FY22-23. Title I funding was increased for the next fiscal year.

Title VIB (Special Education-IDEA) federal funding and carryover are projected to increase 8% for FY22-23.

Title III (English Language Acquisition) federal funding and carryover are projected to decrease by 5.4% for FY22-23.

Title IIA (Teacher Quality) federal funding and carryover are projected to increase by 16% for FY22-23.

Medicaid Reimbursement funding and carryover are projected to remain steady with the current funding amount for FY 22-23.

The district has received two large Corona Virus grants titled ESSER, which total \$86,480,957. The two ESSER grants are to be expended by FY24.

Finally, among major federal grants, the “Possible Grants” category is the same for FY22-23 to leave room for any unexpected grants.

Other federal funding sources are projected at a 3% increase due to the addition federal grants.

Other state and local funding sources are projected at a 43% decrease due to the partial completion of a capital construction grant and the dissolution of the Colorado Health Foundation “Equity” Grant.

The Grants Office aggressively pursues competitive grants from federal and non-federal sources. It is possible that D11 may be awarded more or fewer federal and state grants after publication of district budget information. Any changes will be reflected in later budget modifications.

It should be noted that District 11 has now opted out of the Taxpayer Bill of Rights (TABOR) constitutional amendment and now excludes state and local grants as well as federal grants revenue and spending limits.

**Colorado Springs School District 11**  
**DESIGNATED PURPOSE GRANTS FUND**  
**Schedule of Revenues, Expenditures, and Projected Carryover**  
**Adopted FY2022-2023**

	Actual			Budget		
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Mid-Year	Change	2022-23 Adopted
<b>Revenues</b>						
Federal Grants	15,735,593	18,521,777	38,011,685	118,806,024	(7,031,880)	111,774,144
State Grants	1,593,688	2,865,464	4,073,075	10,018,542	(2,544,118)	7,474,424
Local Grants	413,310	542,551	340,022	1,021,522	(187,749)	833,773
<b>Total Revenues</b>	<b>17,742,591</b>	<b>21,929,792</b>	<b>42,424,782</b>	<b>129,846,088</b>	<b>(9,763,747)</b>	<b>120,082,341</b>
<b>Other Financing Sources</b>						
Transfer In - Medicaid Carryover	-	156,928	-	-	-	-
Transfer In - READ Act Carryover	658,015	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>658,015</b>	<b>156,928</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Resources Available</b>	<b>18,400,606</b>	<b>22,086,720</b>	<b>42,424,782</b>	<b>129,846,088</b>	<b>(9,763,747)</b>	<b>120,082,341</b>
<b>Expenditures</b>						
Adult Basic Education	350,136	341,129	409,780	432,949	162,000	594,949
Title 1 Part A Basic	7,255,031	7,194,487	7,476,269	9,752,474	976,876	10,729,350
IDEA Part B SPED (84-027)	5,320,516	5,033,058	4,754,377	6,848,056	1,391,944	8,240,000
Vocational Grants	276,711	272,550	287,646	300,000	-	300,000
IDEA Preschool (SPED) 84.173	157,506	163,062	139,320	181,151	64,724	245,875
Title III, English Language Acq.	78,563	166,586	145,361	245,446	(12,821)	232,625
Title II, Part A - Train & Recruit	976,133	1,078,111	1,170,056	1,454,582	162,095	1,616,677
IEL Civics	141,144	131,961	149,339	162,921	60,000	222,921
Medicaid Grant	-	672,186	574,530	2,572,624	-	2,572,624
Coronavirus Relief Grants	-	2,159,999	22,072,021	89,462,812	(9,981,607)	79,481,205
Other Federal Programs	1,179,853	1,465,576	832,986	2,393,009	144,909	2,537,918
Other State & Local Grants	2,665,013	3,408,015	4,413,097	9,040,064	(2,731,867)	6,308,197
Possible Grants	-	-	-	7,000,000	-	7,000,000
<b>Total Expenditures</b>	<b>18,400,606</b>	<b>22,086,720</b>	<b>42,424,782</b>	<b>129,846,088</b>	<b>(9,763,747)</b>	<b>120,082,341</b>

<b>Total Appropriation</b>	<b>\$ 129,846,088</b>	<b>\$ (9,763,747)</b>	<b>\$ 120,082,341</b>
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	FY18-19 Actual	FY19-20 Actual	FY 20-21 Actual	FY21-22 Mid-Year	Change	FY22-23 Adopted
<b>Staff FTE:</b>						
ADMINISTRATORS	-	1.00	2.00	10.50	8.00	18.50
NON-TEACHER PROFESSIONALS	3.40	4.90	8.05	26.55	5.00	31.55
TEACHERS	125.64	123.09	113.08	224.15	57.50	281.65
EDUCATION SUPPORT PROFESSIONALS	42.17	42.36	58.82	106.03	21.00	127.03
<b>FTE Totals</b>	<b>171.21</b>	<b>171.35</b>	<b>181.95</b>	<b>367.23</b>	<b>91.50</b>	<b>458.73</b>

**Colorado Springs School District 11**  
**DESIGNATED PURPOSE GRANTS FUND**  
**Supplemental Schedule of Revenues, Expenditures and Projected Carryover**  
**Adopted FY 2022-23**

	Adult Basic Education CFDA 84.002 5002	Title 1 Part A Basic CFDA 84.010 4010	IDEA Part B SPED CFDA 84.027A 4027	IDEA Part B- ARP SPED CFDA 84.027X 6027	Vocational Grants Perkins CFDA 84.048 4048	IDEA Preschool SPED CFDA 84.173A 4173	IDEA Preschool - ARP SPED CFDA 84.173X 6173
<b>Revenues</b>							
Federal Grants	\$ 432,949	\$ 8,605,956	\$ 5,315,000	\$ -	\$ 300,000	\$ 164,000	\$ -
Federal Projected Carryover	162,000	2,123,394	2,250,000	675,000	-	30,125	51,750
<b>Total Federal Grants</b>	594,949	10,729,350	7,565,000	675,000	300,000	194,125	51,750
State Grants	-	-	-	-	-	-	-
State Projected Carryover	-	-	-	-	-	-	-
<b>Total State Grants</b>	-	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-	-
Local Projected Carryover	-	-	-	-	-	-	-
<b>Total Local Grants</b>	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>432,949</b>	<b>8,605,956</b>	<b>5,315,000</b>	<b>-</b>	<b>300,000</b>	<b>164,000</b>	<b>-</b>
<b>Total Resources Available</b>	<b>594,949</b>	<b>10,729,350</b>	<b>7,565,000</b>	<b>675,000</b>	<b>300,000</b>	<b>194,125</b>	<b>51,750</b>
<b>Expenditures</b>							
<b>Instruction</b>							
Salaries	349,853	4,265,698	3,241,340	-	13,442	27,764	-
Benefits	115,451	1,407,680	1,298,500	-	2,795	11,778	-
Purchased Services	-	511,205	1,546,900	275,400	-	-	11,700
Supplies & Materials	86,092	550,072	245,300	160,510	56,205	6,898	14,600
Capital Outlay	-	-	-	124,800	-	-	-
Other Expenditures	5,238	241,264	335,500	13,260	201,546	-	-
<b>Instructional Support</b>							
Salaries	-	1,105,848	332,807	-	-	61,888	-
Benefits	-	402,603	143,595	-	-	40,266	-
Purchased Services	-	332,296	248,108	12,980	-	-	-
Supplies & Materials	-	8,910	12,666	28,455	-	3,210	-
Capital Outlay	-	-	-	20,600	-	-	25,450
Other Expenditures	38,315	96,437	-	17,880	26,012	-	-
Indirect/Overhead Costs	-	-	-	-	-	-	-
<b>Misc Support Services</b>							
Salaries	-	784,882	108,812	-	-	28,839	-
Benefits	-	235,085	39,884	-	-	11,777	-
Purchased Services	-	60,446	-	5,660	-	-	-
Supplies & Materials	-	106,560	11,588	10,980	-	1,705	-
Other Expenditures	-	13,200	-	4,475	-	-	-
Indirect/Overhead Costs	-	607,164	-	-	-	-	-
<b>Capital Outlay</b>							
Capital Outlay	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>594,949</b>	<b>10,729,350</b>	<b>7,565,000</b>	<b>675,000</b>	<b>300,000</b>	<b>194,125</b>	<b>51,750</b>
<b>Projected Carryover, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FY 22-23 Adopted Budget</b>	<b>\$ 594,949</b>	<b>\$ 10,729,350</b>	<b>\$ 7,565,000</b>	<b>\$ 675,000</b>	<b>\$ 300,000</b>	<b>\$ 194,125</b>	<b>\$ 51,750</b>
<b>FY 21-22 Mid-Year</b>	<b>\$ 432,949</b>	<b>\$ 9,752,474</b>	<b>\$ 6,848,056</b>	<b>\$ 1,200,613</b>	<b>\$ 300,000</b>	<b>\$ 181,151</b>	<b>\$ 83,746</b>
<b>Difference</b>	<b>\$ 162,000</b>	<b>\$ 976,876</b>	<b>\$ 716,944</b>	<b>\$ (525,613)</b>	<b>\$ -</b>	<b>\$ 12,974</b>	<b>\$ (31,996)</b>
<b>FY 22-23 Adopted Staff FTE</b>							
Administrators	-	5.50	-	-	-	-	-
Non Teacher Prof	-	1.00	1.05	-	-	0.50	-
Teachers	3.44	61.00	56.00	-	-	0.50	-
Ed support	-	41.00	1.40	-	-	2.43	0.50
<b>FTE Totals</b>	<b>3.44</b>	<b>108.50</b>	<b>58.45</b>	<b>-</b>	<b>-</b>	<b>3.43</b>	<b>0.50</b>
<b>FY 21-22 Mid-Year Staff FTE</b>							
Administrators	-	5.50	-	-	-	-	-
Non Teacher Prof	-	1.00	1.05	-	-	0.50	-
Teachers	3.44	61.00	56.00	-	-	0.50	0.50
Ed support	-	41.00	1.40	-	-	2.43	-
<b>FTE Totals</b>	<b>3.44</b>	<b>108.50</b>	<b>58.45</b>	<b>-</b>	<b>-</b>	<b>3.43</b>	<b>0.50</b>
<b>Staff Difference FTE:</b>							
ADMINISTRATORS	-	-	-	-	-	-	-
NON-TEACHER PROF	-	-	-	-	-	-	-
TEACHERS	-	-	-	-	-	-	(0.50)
EDUCATION SUPPORT PROF	-	-	-	-	-	-	0.50
<b>FTE Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



Title III Part A Eng Lang CFDA 84.365 4365	Title II Part A Train & Rcrt CFDA 84.367 4367	ADULT ED IEL CIVICS Grant CFDA 84.002 6002	Medicaid Reimb. Grant 9003	ARP 21st Century Roosevelt Charter CFDA 84.425D 4413	ARP HCY I CFDA 84.425W 8425	ARP HCY II CFDA 84.425W 8426	ARPA LIBRARY GRANT CFDA 45.310 7310	ARP Head Start CFDA 93.600 8600
\$ 128,075 104,550 232,625	\$ 1,209,150 407,527 1,616,677	\$ 162,921 60,000 222,921	\$ 608,058 1,964,566 2,572,624	\$ 150,000 - 150,000	\$ 78,073 - 78,073	\$ 201,586 - 201,586	\$ 14,422 - 14,422	\$ 7,223 - 7,223
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
128,075	1,209,150	162,921	608,058	150,000	78,073	201,586	14,422	7,223
232,625	1,616,677	222,921	2,572,624	150,000	78,073	201,586	14,422	7,223
81,598	-	111,023	-	101,761	-	-	-	-
28,863	-	36,637	-	21,772	-	-	-	-
-	-	277	-	-	-	-	-	-
87,632	-	17,086	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	11,600	-	-	-	-	-	-
-	918,410	-	559,968	13,210	-	87,613	-	-
-	255,679	-	112,042	2,826	-	32,000	-	-
7,000	148,865	-	110,725	-	-	20,000	-	-
-	102,532	911	58,000	-	-	37,950	14,422	-
-	-	-	-	-	-	-	-	-
12,832	91,150	5,100	1,731,889	-	-	10,000	-	-
14,700	100,041	-	-	-	-	-	-	-
-	-	29,799	-	-	-	-	-	-
-	-	10,488	-	-	-	-	-	-
-	-	-	-	-	78,073	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	10,431	-	14,023	-	-
-	-	-	-	-	-	-	-	7,223
232,625	1,616,677	222,921	2,572,624	150,000	78,073	201,586	14,422	7,223
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 232,625	\$ 1,616,677	\$ 222,921	\$ 2,572,624	\$ 150,000	\$ 78,073	\$ 201,586	\$ 14,422	\$ 7,223
\$ 245,446	\$ 1,454,582	\$ 162,921	\$ 2,572,624	\$ 150,000	\$ 78,073	\$ 201,586	\$ 14,422	\$ 7,223
\$ (12,821)	\$ 162,095	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	4.00	-	-	-	-	-	-	-
-	6.00	1.00	-	-	-	-	-	-
-	0.20	1.00	4.00	-	-	1.00	-	-
-	10.20	2.00	4.00	-	-	1.00	-	-
-	-	-	-	-	-	-	-	-
-	4.00	-	-	-	-	-	-	-
-	6.00	1.00	-	-	-	-	-	-
-	0.20	1.00	4.00	-	-	1.00	-	-
-	10.20	2.00	4.00	-	-	1.00	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

Colorado Springs School District 11  
DESIGNATED PURPOSE GRANTS FUND  
Supplemental Schedule of Revenues, Expenditures and Projected Carryover  
Adopted FY 2022-23

	ESSER I CFDA 84.425D 4425	Supplemental ESSER I Native American 84.425D 5425	ESSER II CFDA 84.425D 4420	Supplemental ESSER II Native American CFDA 84.425D 4419	Supplemental ESSER II SPED CFDA 84.425D 4419	ESSER III CFDA CFDA 84.425U 4414
<b>Revenues</b>						
Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,932,106
Federal Projected Carryover	100,000	15,500	19,115,142	62,800	197,785	-
<b>Total Federal Grants</b>	100,000	15,500	19,115,142	62,800	197,785	30,932,106
State Grants	-	-	-	-	-	-
State Projected Carryover	-	-	-	-	-	-
<b>Total State Grants</b>	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-
Local Projected Carryover	-	-	-	-	-	-
<b>Total Local Grants</b>	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	30,932,106
<b>Total Resources Available</b>	<b>100,000</b>	<b>15,500</b>	<b>19,115,142</b>	<b>62,800</b>	<b>197,785</b>	<b>30,932,106</b>
<b>Expenditures</b>						
<b>Instruction</b>						
Salaries	5,842	-	-	-	93,867	544,675
Benefits	7,543	-	-	-	19,516	159,600
Purchased Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
<b>Instructional Support</b>						
Salaries	-	-	7,910,026	15,050	37,926	2,357,737
Benefits	-	-	2,610,309	3,129	7,885	749,184
Purchased Services	18,365	-	500,000	26,000	-	663,200
Supplies & Materials	-	15,500	-	14,000	-	381,439
Capital Outlay	-	-	-	-	-	-
Other Expenditures	-	-	2,136,578	-	24,861	2,937,000
Indirect/Overhead Costs	-	-	1,508,115	4,621	-	1,861,728
<b>Misc Support Services</b>						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
Indirect/Overhead Costs	18,250	-	-	-	13,730	-
<b>Capital Outlay</b>						
Capital Outlay	50,000	-	4,450,114	-	-	21,277,543
<b>Total Expenditures</b>	<b>100,000</b>	<b>15,500</b>	<b>19,115,142</b>	<b>62,800</b>	<b>197,785</b>	<b>30,932,106</b>
<b>Projected Carryover, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FY 22-23 Adopted Budget</b>	<b>\$ 100,000</b>	<b>\$ 15,500</b>	<b>\$ 19,115,142</b>	<b>\$ 62,800</b>	<b>\$ 197,785</b>	<b>\$ 30,932,106</b>
<b>FY 21-22 Mid-Year</b>	<b>\$ 871,314</b>	<b>\$ 15,700</b>	<b>\$ 26,643,357</b>	<b>\$ 62,800</b>	<b>\$ 197,785</b>	<b>\$ 59,303,253</b>
<b>Difference</b>	<b>\$ (771,314)</b>	<b>\$ (200)</b>	<b>\$ (7,528,215)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (28,371,147)</b>
<b>FY 22-23 Adopted Staff FTE</b>						
Administrators	-	-	2.00	-	-	7.00
Non Teacher Prof	-	-	12.00	-	-	6.00
Teachers	-	-	70.00	-	-	4.00
Ed support	-	-	44.00	-	-	0.50
<b>FTE Totals</b>	<b>-</b>	<b>-</b>	<b>128.00</b>	<b>-</b>	<b>-</b>	<b>17.50</b>
<b>FY 21-22 Mid-Year Staff FTE</b>						
Administrators	-	-	2.00	-	-	-
Non Teacher Prof	-	-	12.00	-	-	-
Teachers	-	-	70.00	-	-	-
Ed support	-	-	44.00	-	-	-
<b>FTE Totals</b>	<b>-</b>	<b>-</b>	<b>128.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Staff Difference FTE:</b>						
ADMINISTRATORS	-	-	-	-	-	7.00
NON-TEACHER PROF	-	-	-	-	-	6.00
TEACHERS	-	-	-	-	-	4.00
EDUCATION SUPPORT PROF	-	-	-	-	-	0.50
<b>FTE Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17.50</b>

ESSER III CFDA CFDA 84.425U 9414	Supplemental ESSER III Native American CFDA 84.425D 4418	Supplemental ESSER III SPED CFDA 84.425U 4418	FCC	Other Federal Grants	Other State and Local Grants	Possible Grants	Totals
\$ 28,371,147	\$ 94,218	\$ 162,848	\$ 56,250	\$ 1,634,500	\$ -	\$ 5,000,000	\$ 83,628,482
-	-	-	-	825,523	-	-	28,145,662
28,371,147	94,218	162,848	56,250	2,460,023	-	5,000,000	111,774,144
-	-	-	-	-	1,901,215	1,500,000	3,401,215
-	-	-	-	-	4,073,209	-	4,073,209
-	-	-	-	-	5,974,424	1,500,000	7,474,424
-	-	-	-	-	117,788	500,000	617,788
-	-	-	-	-	215,985	-	215,985
-	-	-	-	-	333,773	500,000	833,773
28,371,147	94,218	162,848	56,250	1,634,500	2,019,003	7,000,000	120,082,341
28,371,147	94,218	162,848	56,250	2,460,023	6,308,197	7,000,000	120,082,341
18,789,155	-	83,867	-	7,172	1,079,653	-	28,796,710
4,221,873	-	14,516	-	1,422	334,384	-	7,682,330
-	-	-	-	105,288	180,196	-	2,630,966
-	-	-	-	36,843	735,879	-	1,997,117
-	-	-	-	-	-	-	124,800
-	-	-	-	2,282	181,386	-	992,076
2,110,623	30,100	37,926	-	750,489	515,841	3,040,500	19,885,962
350,890	4,039	7,885	-	213,375	111,211	670,500	5,717,418
108,000	26,000	-	56,250	775,596	321,266	1,959,500	5,334,151
50,838	15,311	-	-	135,508	314,521	1,000,000	2,194,173
-	-	-	-	-	5,911	250,000	301,961
1,021,249	-	18,654	-	266,555	303,383	29,500	8,767,395
1,718,519	18,768	-	-	119,422	885	50,000	5,396,799
-	-	-	-	21,005	4,377	-	977,714
-	-	-	-	4,981	1,183	-	303,398
-	-	-	-	3,215	9,000	-	156,394
-	-	-	-	7,598	51,867	-	190,298
-	-	-	-	1,233	-	-	18,908
-	-	-	-	8,039	41,914	-	713,551
-	-	-	-	-	2,115,340	-	27,900,220
28,371,147	94,218	162,848	56,250	2,460,023	6,308,197	7,000,000	120,082,341
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 28,371,147	\$ 94,218	\$ 162,848	\$ 56,250	\$ 2,460,023	\$ 6,308,197	\$ 7,000,000	\$ 120,082,341
\$ -	\$ 62,800	\$ 197,785	\$ 56,250	\$ 2,393,009	\$ 9,040,064	\$ 7,000,000	\$ 129,529,983
\$ 28,371,147	\$ 31,418	\$ (34,937)	\$ -	\$ 67,014.00	\$ (2,731,867)	\$ -	\$ (9,447,642)
-	-	-	-	-	2.00	2.00	18.50
-	-	-	-	2.00	-	5.00	31.55
54.00	-	-	-	4.66	11.05	10.00	281.65
20.00	-	-	-	1.00	-	10.00	127.03
74.00	-	-	-	7.66	13.05	27.00	458.73
-	-	-	-	-	1.00	2.00	10.50
-	-	-	-	2.00	1.00	5.00	26.55
-	-	-	-	4.66	11.05	10.00	224.15
-	-	-	-	1.00	-	10.00	106.03
-	-	-	-	7.66	13.05	27.00	367.23
-	-	-	-	-	1.00	-	8.00
-	-	-	-	-	(1.00)	-	5.00
54.00	-	-	-	-	-	-	57.50
20.00	-	-	-	-	-	-	21.00
74.00	-	-	-	-	-	-	91.50

BUDGET ADMINISTRATOR: Laura Hronik

FUND: Pupil Activity Fund

DIVISION HEAD: Glenn Gustafson

DATE: May 25, 2022

### **PUPIL ACTIVITY SPECIAL REVENUE FUND**

The pupil activity special revenue fund is used to record financial transactions related to school sponsored pupil intrascholastic and interscholastic athletics, clubs, and other activities. These activities are supported in whole or in part by revenue from pupils, gate receipts, and other fund-raising activities.

The District previously reported the activity of the pupil activity fund as an agency fund (fund 74). Beginning in FY2019-2020, such activity was determined to be more appropriately reported in a special revenue fund (fund 23). Accordingly, a special revenue fund was established with a restated beginning balance of \$2,152,461, which was equal to the restatement of net current assets and current liabilities previously reported in the agency fund. All remaining assets and liabilities, if any, previously reported in the agency fund were not recognized at the fund level under the modified accrual basis of accounting, and have been reclassified as assets and liabilities of the governmental activities as of July 1, 2019.

**Colorado Springs School District 11**  
**Pupil Activity Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Fund Balances**  
**Adopted FY2022-23**

	Actual			Budget		
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Mid-Year	Change	2022-23 Adopted
<b>Beginning Fund Balance</b>	<b>\$ 2,152,461</b>	<b>\$ 1,985,661</b>	<b>\$ 2,186,757</b>	<b>\$ 2,072,619</b>	<b>\$ -</b>	<b>\$ 2,072,619</b>
<b>Revenues</b>						
Student Fees	-	435,175	101,114	-	-	-
Fund Raisers	-	1,457,676	243,329	-	-	-
Donations	-	386,264	555,423	-	-	-
Miscellaneous Revenue	6,335,706	357,933	95,431	4,170,000	-	4,170,000
<b>Total Revenues</b>	<b>6,335,706</b>	<b>2,637,048</b>	<b>995,297</b>	<b>4,170,000</b>	<b>-</b>	<b>4,170,000</b>
<b>Total Resources Available</b>	<b>8,488,167</b>	<b>4,622,709</b>	<b>3,182,054</b>	<b>6,242,619</b>	<b>-</b>	<b>6,242,619</b>
<b>Expenditures:</b>						
Salaries	-	84,244	25,391	114,906	-	114,906
Benefits	-	18,083	5,549	25,449	-	25,449
Other Purchased Services	-	201,380	159,296	206,159	-	206,159
Printing	-	10,526	6,882	34,372	-	34,372
Travel and Registration	-	378,734	10,736	994,893	-	994,893
Supplies	-	1,742,985	901,581	2,666,171	-	2,666,171
Contingency	6,502,506	-	-	2,200,669	-	2,200,669
<b>Total Expenditures</b>	<b>6,502,506</b>	<b>2,435,952</b>	<b>1,109,435</b>	<b>6,242,619</b>	<b>-</b>	<b>6,242,619</b>
<b>Fund Balance, End of Year</b>	<b>\$ 1,985,661</b>	<b>\$ 2,186,757</b>	<b>\$ 2,072,619</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Appropriation</b>				<b>\$ 6,242,619</b>	<b>\$ -</b>	<b>\$ 6,242,619</b>

BUDGET ADMINISTRATOR: Laura Hronik

FUND: Other Special Revenue Fund

DIVISION HEAD: Glenn Gustafson

DATE: May 25, 2022

### **OTHER SPECIAL REVENUE FUND**

The other special revenue fund is used to record financial transactions related to non-school activities. For example, donations are received and used to award scholarships and funds are collected for use at specific events.

The District previously reported the activity of the other special revenue fund as an agency fund (fund 73). Beginning in FY2019-2020, such activity was determined to be more appropriately reported in a special revenue fund (fund 26). Accordingly, the newly established special revenue fund reported a restated beginning balance of \$127,677, which was equal to the restatement of net current assets and current liabilities previously reported in the agency fund. All remaining assets and liabilities, if any, previously reported in the agency fund were not recognized at the fund level under the modified accrual basis of accounting, and were reclassified as assets and liabilities of the governmental activities as of July 1, 2019.

**Colorado Springs School District 11**  
**OTHER SPECIAL REVENUE FUND**  
**Schedule of Revenues, Expenditures, and Fund Balance**  
**Adopted FY2022-23**

	Actual			Budget		
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Mid-Year	Change	2022-23 Adopted
<b>Beginning Fund Balance</b>	\$ 98,573	\$ 128,939	\$ 127,052	\$ 136,919	\$ -	\$ 136,919
<b>Revenues</b>						
Misc. Revenue	102,793	3,818	13,712	50,000	-	50,000
<b>Total Revenues</b>	<b>102,793</b>	<b>3,818</b>	<b>13,712</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>
<b>Total Resources Available</b>	<b>201,366</b>	<b>132,757</b>	<b>140,764</b>	<b>186,919</b>	<b>-</b>	<b>186,919</b>
<b>Expenditures</b>						
Summer School Scholarships (2190W)	-	-	-	5,611	-	5,611
Wasson Student Scholarships (2192E)	-	-	-	36,721	-	36,721
Vending Contract - Pepsi (2192K)	51,451	2,268	-	64,934	-	64,934
Morale & Appreciation (2192L)	305	-	-	3,625	-	3,625
Leadership Retreats (2192Q)	-	-	-	4,077	-	4,077
College Scholarships (2192R)	8,000	-	-	1,973	-	1,973
Student Awards and Incentives (2192T)	1,459	-	-	5,980	-	5,980
Staff Awards and Incentives (2192U)	1,253	1,062	2,274	8,055	-	8,055
Crystal Apple Award (2192X)	9,959	2,375	1,571	4,632	-	4,632
BOE Annual Retreat (2192Y)	-	-	-	212	-	212
Civic Events/Miscellaneous (2192Z)	-	-	-	1,099	-	1,099
Other	-	-	-	50,000	-	50,000
<b>Total Expenditures</b>	<b>72,427</b>	<b>5,705</b>	<b>3,845</b>	<b>186,919</b>	<b>-</b>	<b>186,919</b>
<b>Fund Balance, End of Year</b>	<b>\$ 128,939</b>	<b>\$ 127,052</b>	<b>\$ 136,919</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Total Appropriation</b>	<b>\$ 186,919</b>	<b>\$ -</b>	<b>\$ 186,919</b>
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BUDGET ADMINISTRATOR:	Business Services	FUND:	Mill Levy Override Fund
DIVISION HEAD:	Glenn Gustafson	DATE:	May 25, 2022

### **MILL LEVY OVERRIDE FUND**

On November 7, 2000, the voters of District 11 approved a Mill Levy Override (MLO) election question that increased taxes in order to fund the following educational initiatives:

1. Reduce class size
2. Attract and retain superior teachers and education support staff (not to include administrators) by offering competitive salaries and benefits
3. Focus on academic core subjects like math reading, writing and science
4. Purchase classroom instructional supplies and materials
5. Increase teacher training
6. Expand student assessment and interventional support
7. Increase library support
8. Increase school safety and security
9. Improve school day start times
10. Support technology integration in the classroom
11. Establish a citizens' oversight committee to develop an independent comprehensive performance plan.

The mill levy override program phased in over time until it eventually reached the maximum amount of \$26,998,822.

On November 7, 2017, the voters of District 11 approved a supplemental MLO election question that increases taxes in order to fund the following education initiatives:

1. A comprehensive student support model
2. Teacher compensation
3. Educational Support Professional (ESP) staff compensation
4. School security enhancements
5. Class size reduction
6. A technology replacement plan
7. Technology support staff
8. Capital renewal and replacement
9. Charter school funding
10. Bond debt reduction.

This mill levy override starts 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 and \$760,000 for calendar year 2022.

The governance documents for the mill levy override consist of the following items:

- Mill levy election question (voter approved)
- Mill levy spending plan (board of education approved)
- Mill levy phase-in worksheet
- Mill levy spending plan items program implementation plans
- Mill levy spending plan item definitions



The District uses the highest level of accountability for the mill levy overrides. Examples of that accountability include the following:

- Separate accounting fund to track resources
- Individual spending plans/program implementation plans
- Citizens' oversight committee
- Board of education governance plan
- Independent triennial audit

For the first eleven years, the mill levy override plan was monitored by the Mill Levy Override Oversight Committee for all regulatory requirements. In FY10-11, this committee was merged with the District 11 Board of Education Audit Advisory Committee. Both mill levy overrides merged into a single program in the spring of 2018 with a single citizens' oversight committee. You may obtain specific information regarding the mill levy override by contacting the District's MLO liaison:

Colorado Springs School District 11  
Attn: Mr. Glenn E. Gustafson, CPA, Chief Financial Officer  
1115 North El Paso Street  
Colorado Springs, Colorado 80903

**Colorado Springs School District 11**  
**MILL LEVY OVERRIDE FUND**  
**Schedule of Revenues, Expenditures, and Fund Balance**  
**Adopted FY2022-23**

	Actual			Budget		
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Mid-Year	Changes	2022-23 Adopted
<b>Beginning Fund Balance</b>						
Restricted for Mill Levy Override	\$ 23,073,193	\$ 25,868,642	\$ 37,363,256	\$ -	\$ -	\$ -
2017 MLO Bond Debt Reduction	-	-	-	46,531,154	3,400,000	49,931,154
<b>Beginning Fund Balance</b>	<b>23,073,193</b>	<b>25,868,642</b>	<b>37,363,256</b>	<b>46,531,154</b>	<b>3,400,000</b>	<b>49,931,154</b>
<b>Revenues</b>						
2017 MLO - Local Property Taxes	43,122,721	44,912,663	45,131,138	46,519,407	(128,126)	46,391,281
2000 MLO - Local Property Taxes	26,813,188	25,234,341	26,769,787	26,998,822	-	26,998,822
Abatements & Credits	(85,139)	(112,927)	(38,435)	(90,000)	-	(90,000)
<b>Total Revenues</b>	<b>69,850,770</b>	<b>70,034,077</b>	<b>71,862,490</b>	<b>73,428,229</b>	<b>(128,126)</b>	<b>73,300,103</b>
<b>Other Financing Sources (Uses):</b>						
<i>2000 MLO Transfers to:</i>						
General Fund (Recurring)	(26,352,311)	(24,150,577)	(23,957,727)	(26,908,822)	-	(26,908,822)
General Fund (Non-Recurring)	-	(750,000)	(2,400,550)	100,000	(100,000)	-
Food Service Fund	(90,000)	(90,000)	(90,000)	(90,000)	-	(90,000)
Capital Projects (Non-Recurring)	-	-	-	-	-	-
<i>2017 MLO Transfers to:</i>						
General Fund (Recurring)	(19,918,455)	(20,655,054)	(22,044,594)	(23,378,455)	(3,589,970)	(26,968,425)
General Fund (Non-Recurring)	-	-	(2,414,970)	(2,414,970)	2,414,970	-
Risk Management Fund	(4,633)	(4,633)	(4,633)	(4,633)	-	(4,633)
Preschool Fund	(100,934)	(100,934)	(100,934)	(100,934)	-	(100,934)
Food Service Fund	(489,008)	(489,008)	(489,008)	(489,008)	-	(489,008)
Bond Redemption Fund	(6,261,525)	-	-	-	(50,091,154)	(50,091,154)
Risk-Related Activities Fund	(7,448)	(7,448)	(7,448)	(7,448)	-	(7,448)
Print Production Fund	(49,522)	(49,522)	(49,522)	(49,522)	-	(49,522)
Capital Projects Cap Res Fund	(13,553,838)	(12,051,682)	(10,955,000)	(15,155,000)	(3,036,311)	(18,191,311)
Capital Projects (Non-Recurring)	-	-	-	(1,036,311)	1,036,311	-
<b>Total Other Financing Uses</b>	<b>(66,827,674)</b>	<b>(58,348,858)</b>	<b>(62,514,386)</b>	<b>(69,535,103)</b>	<b>(53,366,154)</b>	<b>(122,901,257)</b>
<b>Total Resources Available</b>	<b>26,096,289</b>	<b>37,553,861</b>	<b>46,711,360</b>	<b>50,424,280</b>	<b>(50,094,280)</b>	<b>330,000</b>
<b>Expenditures:</b>						
<i>Purchased services:</i>						
Performance Review (PIP #23)	52,297	15,000	-	100,000	(100,000)	-
Treasurer Collection Fees	175,350	175,605	180,206	180,000	150,000	330,000
<b>Total Expenditures</b>	<b>227,647</b>	<b>190,605</b>	<b>180,206</b>	<b>280,000</b>	<b>50,000</b>	<b>330,000</b>
<b>Reserves:</b>						
2017 MLO Bond Debt Reduction	-	-	-	49,931,154	(49,931,154)	-
MLO Reserve	-	-	-	213,126	(213,126)	-
<b>Fund Balance End of Year</b>	<b>\$ 25,868,642</b>	<b>\$ 37,363,256</b>	<b>\$ 46,531,154</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Total Appropriation**

<b>\$ 50,424,280</b>	<b>\$(50,094,280)</b>	<b>\$ 330,000</b>
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Mill Levy Override Spending Plan Disbursement  
Adopted Budget FY 22-23  
**2000 MLO - Transfer Summary**

Recurring					Non-Recurring			Total		
Item	Item #	Mid-Year	Changes	Adopted	Mid-Year	Changes	Adopted	Mid-Year	Changes	Adopted
<b>General Fund:</b>										
<b>Salary and Benefits</b>	1B									
Teacher salary and benefits	1B	4,505,181		4,505,181	-	-	-	4,505,181	-	4,505,181
ESP salary and benefits	1B	1,534,025	-	1,534,025	-	-	-	1,534,025	-	1,534,025
ESP salary and benefits - Athletics	1B	650	-	650	-	-	-	650	-	650
ESP salary and benefits - Transportation	1B	20,883	-	20,883	-	-	-	20,883	-	20,883
Teacher retirement	1B	459,261	-	459,261	-	-	-	459,261	-	459,261
Increase substitute teacher salary	1B	250,000		250,000				250,000		250,000
Increase starting teacher salaries and provide signing bonuses	1B	400,000		400,000				400,000		400,000
Increase crossing guard salaries	1B	100,000	-	100,000				100,000		100,000
<b>Total</b>		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
<b>Content Area Supplies and Materials</b>	5									
- Instructional Supplies and materials	5a	1,352,844	92,702	1,445,546	-	-	-	1,352,844	92,702	1,445,546
- Curriculum/DMS maintenance	5b	92,377	(92,377)	-	-	-	-	92,377	(92,377)	-
- Assessment Materials	5b	208,325	(325)	208,000	-	-	-	208,325	(325)	208,000
<b>Total</b>		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	(100,000)	100,000	-	433,464	100,000	533,464
<b>General Fund Total</b>		<b>26,908,822</b>	<b>-</b>	<b>26,908,822</b>	<b>(100,000)</b>	<b>100,000</b>	<b>-</b>	<b>26,808,822</b>	<b>100,000</b>	<b>26,908,822</b>
<b>Other Funds:</b>										
<b>Food Service Fund (21)</b>										
ESP salary and benefits	1B	90,000	-	90,000	-	-	-	90,000	-	90,000
<b>Total Transferred Out to Other Funds</b>		<b>26,998,822</b>	<b>-</b>	<b>26,998,822</b>	<b>(100,000)</b>	<b>100,000</b>	<b>-</b>	<b>26,898,822</b>	<b>100,000</b>	<b>26,998,822</b>
Performance review	23	-	-	-	100,000	(100,000)	-	100,000	(100,000)	-
<b>Grand Total - All PIPs</b>		<b>26,998,822</b>	<b>-</b>	<b>26,998,822</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,998,822</b>	<b>-</b>	<b>26,998,822</b>

Mill Levy Override Spending Plan Disbursement  
Adopted Budget FY 22-23  
2017 MLO - Transfer Summary

Recurring					Non-Recurring			Total		
Item	Item #	Mid-Year	Changes	Adopted	Mid-Year	Changes	Adopted	Mid-Year	Changes	Adopted
<b>General Fund:</b>										
Comprehensive Student Support Model	1	4,085,000	1,175,000	5,260,000	-	-	-	4,085,000	1,175,000	5,260,000
Teacher Attraction and Retention	2	9,000,000	1,423,838	10,423,838	1,423,838	(1,423,838)	-	10,423,838	-	10,423,838
ESP Attraction and Retention	3	4,848,455	991,132	5,839,587	991,132	(991,132)	-	5,839,587	-	5,839,587
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 Support Enhancements	7	320,000	-	320,000	-	-	-	320,000	-	320,000
Charter School Funding	9	3,000,000	-	3,000,000	-	-	-	3,000,000	-	3,000,000
<b>General Fund Total</b>		<b>23,378,455</b>	<b>3,589,970</b>	<b>26,968,425</b>	<b>2,414,970</b>	<b>(2,414,970)</b>	<b>-</b>	<b>25,793,425</b>	<b>1,175,000</b>	<b>26,968,425</b>
<b>Compensation &amp; Benefits Other Funds:</b>										
<b>Risk Management Fund 18:</b>										
ESP Attraction and Retention	3	4,633	-	4,633	-	-	-	4,633	-	4,633
<b>Preschool Fund 19:</b>										
Teacher Attraction and Retention	2	49,990	-	49,990	-	-	-	49,990	-	49,990
ESP Attraction and Retention	3	50,944	-	50,944	-	-	-	50,944	-	50,944
<b>Food Service Fund 21:</b>										
ESP Attraction and Retention	3	489,008	-	489,008	-	-	-	489,008	-	489,008
<b>Benefits Fund 64:</b>										
ESP Attraction and Retention	3	7,448	-	7,448	-	-	-	7,448	-	7,448
<b>Production Printing Fund 68:</b>										
ESP Attraction and Retention	3	49,522	-	49,522	-	-	-	49,522	-	49,522
<b>Compensation &amp; Benefits Total</b>		<b>651,545</b>	<b>-</b>	<b>651,545</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>651,545</b>	<b>-</b>	<b>651,545</b>
<b>Bond Redemption Debt Service:</b>										
Bond Redemption Debt Service:	10	-	-	-	-	50,091,154	50,091,154	-	50,091,154	50,091,154
<b>Capital Reserve Capital Projects:</b>										
Capital Renewal/Improvements	8	15,155,000	3,036,311	18,191,311	1,036,311	(1,036,311)	-	16,191,311	2,000,000	18,191,311
<b>Total Transferred Out to Other Funds</b>		<b>39,185,000</b>	<b>6,626,281</b>	<b>45,811,281</b>	<b>3,451,281</b>	<b>46,639,873</b>	<b>50,091,154</b>	<b>42,636,281</b>	<b>53,266,154</b>	<b>95,902,435</b>
<b>2017 MLO Fund:</b>										
Tax collection Fees	11	330,000	-	330,000	-	-	-	330,000	-	330,000
<b>Reserves</b>										
Bond Debt Reduction	10	-	-	-	49,931,154	(49,931,154)	-	49,931,154	(49,931,154)	-
<b>Grand Total - All PIPs</b>		<b>39,515,000</b>	<b>6,626,281</b>	<b>46,141,281</b>	<b>53,382,435</b>	<b>-</b>	<b>50,091,154</b>	<b>92,897,435</b>	<b>3,335,000</b>	<b>96,232,435</b>

BUDGET ADMINISTRATOR: Laura Hronik  
DIVISION HEAD Glenn Gustafson

FUND: Bond Redemption Fund  
DATE: May 25, 2022

### BOND REDEMPTION FUND

The bond redemption fund was created to account for resources that will be used to service general long-term debt. Generally Accepted Accounting Principles (GAAP) recommend the use of a debt service fund to account for the restricted portion of property tax used to finance principal and interest payments on all general obligation bonds.

Voter approved property taxes plus interest earned on cash balances are the primary revenue for the bond redemption fund. In December, the mill levy is certified by the Board of Education each year at a level sufficient to provide property tax funding for the current fiscal year, the following fiscal year's December 1 debt service payment and a portion of the June 1 debt service payment.

In January 2006, \$127,674,973 of general obligation bonds were issued. Payments began on December 1, 2006 and were originally scheduled to continue through December 1, 2030. However, all of the Series 2006 bonds have either been paid off or refunded through the following issues. In December 2011, the District issued \$8.4 million of general obligation refunding bonds with the proceeds being used to refund a portion of the District's outstanding general obligation improvement bonds, Series 2006A and pay the costs of issuing the bonds. Debt service payments began on December 1, 2012 and will end December 2022. In December 2012, the District issued \$84.085 million of general obligation refunding bonds with the proceeds being used to refund a portion of the District's outstanding general obligation improvement bonds, Series 2006A and pay the costs of issuing the bonds. Debt service payments began on June 1, 2013 and will end December 2030.

The District is exploring ideas to call remaining general obligation bonds on Dec 1, 2022 using a combination of Bond Redemption Funds and Mill Levy Override resources.

District 11's bonded debt limit is set by Colorado statute at 20 percent of assessed valuation. The District's debt limit is shown in the following table:

<u>Fiscal</u> <u>Year</u>	<u>Tax Collection</u> <u>Year</u>	<u>Assessed</u> <u>Valuation Year</u>	<u>District-Wide</u> <u>Assessed Value</u>	<u>20 Percent</u> <u>Debt Limit</u>	<u>June 30</u> <u>Bonded Debt</u>	<u>Debt</u> <u>Capacity</u>
21/22	2022	2021	3,135,219,290	627,043,858	63,615,000	563,428,858
20/21	2021	2020	3,052,557,747	610,511,549	77,390,000	533,121,549
19/20	2020	2019	2,774,432,980	554,886,596	85,590,000	469,296,596
18/19	2019	2018	2,653,571,140	530,714,228	98,375,000	432,339,228
17/18	2018	2017	2,643,782,060	528,756,412	110,590,000	418,166,412
16/17	2017	2016	2,478,479,550	495,695,910	122,290,000	373,405,910
15/16	2016	2015	2,376,460,376	475,292,075	132,830,000	342,462,075
14/15	2015	2014	2,354,290,437	470,858,087	143,820,000	327,038,087
13/14	2014	2013	2,303,640,340	460,728,068	154,240,000	306,488,068
12/13	2013	2012	2,316,851,070	463,370,214	164,625,000	298,745,214
11/12	2012	2011	2,325,241,920	461,449,770	179,649,973	281,799,797
10/11	2011	2010	2,328,183,980	502,416,029	179,924,973	322,491,056
09/10	2010	2009	2,515,636,400	504,309,144	183,870,000	320,439,144
08/09	2009	2008	2,537,011,350	492,968,276	191,020,000	301,948,276
07/08	2008	2007	2,474,577,770	501,923,382	197,835,000	304,088,382

**Colorado Springs School District 11**  
**BOND REDEMPTION FUND**  
**Schedule of Revenues, Expenditures, and Fund Balance**  
**Adopted FY2022-2023**

	Actual			Budget		
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Mid-Year	Change	2022-23 Adopted
<b>Beginning Fund Balance</b>						
Restricted for Debt Service	11,682,193	18,549,016	17,721,798	23,649,104	(16,444,919)	7,204,185
<b>Total Beginning Fund Balance</b>	<b>11,682,193</b>	<b>18,549,016</b>	<b>17,721,798</b>	<b>23,649,104</b>	<b>(16,444,919)</b>	<b>7,204,185</b>
<b>Revenues</b>						
Local Property Taxes	17,068,880	19,590,446	18,595,137	7,602,161	-	7,602,161
Less:						
Abatements & Credits	(56,876)	(23,570)	(10,106)	(75,000)	-	(75,000)
Earnings on Investments	238,001	257,192	22,212	50,000	-	50,000
<b>Total Revenues</b>	<b>17,250,005</b>	<b>19,824,068</b>	<b>18,607,243</b>	<b>7,577,161</b>	<b>-</b>	<b>7,577,161</b>
<b>Other Financing Sources</b>						
Transfer from Mill Levy Fund	6,261,525	-	-	-	50,091,154	50,091,154
<b>Total Other Financing Sources</b>	<b>6,261,525</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,091,154</b>	<b>50,091,154</b>
<b>Total Resources Available</b>	<b>35,193,723</b>	<b>38,373,084</b>	<b>36,329,041</b>	<b>31,226,265</b>	<b>33,646,235</b>	<b>64,872,500</b>
<b>Expenditures</b>						
Debt Service:						
Paying Agent & Trustee Fees	1,150	1,150	750	2,650	-	2,650
Bond Principal - QZAB	-	4,023,111	-	-	-	-
Bond Principal - 2006B - Refund	6,885,000	7,240,000	7,610,000	8,000,000	(8,000,000)	-
Bond Interest - 2006B - Refund	1,380,357	1,009,575	619,762	210,000	(210,000)	-
Bond Principal - 2012 - Refund	115,000	120,000	530,000	3,400,000	90,000	3,490,000
Bond Interest - 2012 - Refund	225,700	222,750	1,358,825	155,700	(103,350)	52,350
Bond Principal - 2013 - Refund	5,215,000	5,425,000	60,000	2,375,000	57,750,000	60,125,000
Bond Interest - 2013 - Refund	2,822,500	2,609,700	2,500,600	2,452,500	(1,250,000)	1,202,500
<b>Total Expenditures</b>	<b>16,644,707</b>	<b>20,651,286</b>	<b>12,679,937</b>	<b>16,595,850</b>	<b>48,276,650</b>	<b>64,872,500</b>
<b>Reserves:</b>						
Restricted for Debt Service	-	-	-	14,630,415	(14,630,415)	-
<b>Total Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,630,415</b>	<b>(14,630,415)</b>	<b>-</b>
<b>Fund Balance, End of Year</b>						
Restricted for Debt Service	<b>\$ 18,549,016</b>	<b>\$ 17,721,798</b>	<b>\$ 23,649,104</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Total Appropriation</b>	<b>\$ 31,226,265</b>	<b>\$ 33,646,235</b>	<b>\$ 64,872,500</b>
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**Colorado Springs School District 11**  
**BOND REDEMPTION FUND**  
**Schedule of Annual Debt Service-2012 GO Bond**  
**Advance Refunding of Certain Callable Series 2006A GO Bonds**  
**Adopted FY2022-2023**

Pmt #	Pmt Date	Interest Payment	Principal Payment	Total	Fiscal Year Payments
21	Dec-22	52,350	3,490,000	3,542,350	3,542,350
Totals		52,350	3,490,000	3,542,350	3,542,350
Average Fiscal Year Debt Service					3,542,350

**Colorado Springs School District 11**  
**BOND REDEMPTION FUND**  
**Schedule of Annual Debt Service-2013 GO Bond**  
**Advance Refunding of Certain Callable Series 2006A GO Bonds**  
**Adopted FY2022-2023**

Pmt #	Pmt Date	Interest Payment	Principal Payment	Total	Fiscal Year Payments
19	Dec-22	1,202,500	2,480,000	3,682,500	
20	Jun-23	1,152,900		1,152,900	4,835,400
21	Dec-23	1,152,900	6,255,000	7,407,900	
22	Jun-24	1,027,800		1,027,800	8,435,700
23	Dec-24	1,027,800	6,510,000	7,537,800	
24	Jun-25	897,600		897,600	8,435,400
25	Dec-25	897,600	6,765,000	7,662,600	
26	Jun-26	762,300		762,300	8,424,900
27	Dec-26	762,300	7,040,000	7,802,300	
28	Jun-27	621,500		621,500	8,423,800
29	Dec-27	621,500	7,320,000	7,941,500	
30	Jun-28	475,100		475,100	8,416,600
31	Dec-28	475,100	7,610,000	8,085,100	
32	Jun-29	322,900		322,900	8,408,000
33	Dec-29	322,900	7,920,000	8,242,900	
34	Jun-30	164,500		164,500	8,407,400
35	Dec-30	164,500	8,225,000	8,389,500	
Totals		12,051,700	60,125,000	72,176,700	63,787,200
Average Fiscal Year Debt Service					8,019,633



BUDGET ADMINISTRATOR:	Terry Seaman	FUND: Capital Reserve Capital Projects Fund
DIVISION HEAD:	Glenn Gustafson	DATE: May 25, 2022

### 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.

The District completed a long-range Facilities Master Plan (FMP) in early 2021. This new plan includes \$677 million in deferred maintenance on our facilities. With a current replacement value estimated at \$1.4 billion, this results in a 48% Facility Condition Index. Overall, the FMP amounts to a \$1.068 billion effort to revitalize District 11 facilities. This plan includes \$566 million in repairs, \$490 million in rebuilds and remodels, and \$12 million in repurposing facilities and sites. The intent is to approach the FMP in two phases, with Phase 1 amounting to a \$450M effort, relying on a passing Bond measure.

The capital reserve fund is managed as two subsets of the main fund: 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 District 11 Board of Education has previously committed to the concept of allocating \$600,000 per year to partially fund an annual bus and/or vehicle replacement program; this year the Board of Education has funded an additional \$300,000 to total \$900,000. This budget also reflects a decision to allocate \$250,000 per year in partial support of annual replacement of technology equipment and \$250,000 per year in partial support of annual replacement of furniture. The balance of the available capital reserve capital projects fund is used for the highest priority facilities-related capital needs.

The proposed capital reserve capital projects fund has a total staffing of 14.5 FTE.

FULL TIME POSITIONS	FY2019-20 AUTHORIZED	FY2020-21 AUTHORIZED	FY2021-22 AUTHORIZED	CHANGE	FY2022-23 ADOPTED
Administrative	1.0	1.0	2	(1.0)	1.0
Professional	7.0	8.0	9.0	1.0	10.0
ESP	3.5	3.5	3.5	0	3.5
TOTAL FTE	11.5	12.5	14.5	0	14.5

**Colorado Springs School District 11**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**  
**Schedule of Revenues, Expenditures, and Fund Balance**  
**Adopted FY2022-23**

	Actual			Budget		
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Mid-Year	Change	2022-23 Adopted
<b>Beginning Fund Balance</b>						
Assigned for Capital Projects	\$ 6,242,670	\$ 4,982,898	\$ 1,440,942	\$ 6,322,803	\$ 3,829,961	\$ 10,152,764
Assigned for MLO Projects	3,475,111	11,913,011	12,847,039	13,755,871	2,309,605	16,065,476
Committed Emergency Contingency	1,000,000	1,000,000	1,000,000	1,000,000	-	1,000,000
Restricted for COP uses - 16 & 19	2,910,654	2,953,924	12,678,707	837,892	(837,892)	-
<b>Total Beginning Fund Balance</b>	<b>13,628,435</b>	<b>20,849,833</b>	<b>27,966,688</b>	<b>21,916,566</b>	<b>\$ 5,301,674</b>	<b>27,218,240</b>
<b>Fund Balance Available for Appropriation</b>	<b>13,628,435</b>	<b>20,849,833</b>	<b>27,966,688</b>	<b>21,916,566</b>	<b>5,301,674</b>	<b>27,218,240</b>
<b>Revenues</b>						
Specific Ownership Taxes	1,005,996	1,005,996	1,005,996	1,006,000	(1,006,000)	-
Earnings on Investments	365,131	491,422	30,372	100,000	-	100,000
Rental Revenue	126,615	146,250	169,471	113,744	(113,744)	-
School Land Fees	352,236	273,168	672,224	200,000	-	200,000
Sale of Assets	1,310,023	-	143,850	22,000	-	22,000
Charter School Revenue - COP	-	-	1,266,877	1,268,296	806	1,269,102
Charter School Revenue - Buyback	190,202	550,896	219,741	-	-	-
Miscellaneous Revenue	82,717	8,233	9,126	20,000	-	20,000
<b>Total Revenues</b>	<b>3,432,920</b>	<b>2,475,965</b>	<b>3,517,657</b>	<b>2,730,040</b>	<b>(1,118,938)</b>	<b>1,611,102</b>
<b>Other Financing Sources (Uses)</b>						
Long Term Debt Proceeds (COPs)	-	13,340,000	-	-	-	-
Transfer from GF - Energy Lease	457,008	-	-	-	-	-
Transfer from GF - 2016 COPs	518,837	520,728	522,439	519,015	1,440	520,455
Transfer from MLO Fund	5,553,838	12,051,682	10,955,000	15,155,000	3,036,311	18,191,311
Transfer from MLO - Non-recurring	8,000,000	-	-	1,036,311	(1,036,311)	-
Transfer from General Fund	5,120,000	4,500,000	4,500,000	4,500,000	-	4,500,000
Transfer from GF - non-recurring	-	635,000	-	300,000	(300,000)	-
<b>Total Financing Sources</b>	<b>19,649,683</b>	<b>31,047,410</b>	<b>15,977,439</b>	<b>21,510,326</b>	<b>1,701,440</b>	<b>23,211,766</b>
<b>Total Resources Available</b>	<b>36,711,038</b>	<b>54,373,208</b>	<b>47,461,784</b>	<b>46,156,932</b>	<b>5,884,176</b>	<b>52,041,108</b>
<b>Expenditures</b>						
Capital Outlay Projects:						
Capital Reserve New Projects	5,348,554	10,292,252	8,838,989	6,006,037	140,063	6,146,100
Capital Reserve Carryover Projects	-	-	-	4,970,739	1,034,201	6,004,940
MLO New Projects	4,340,580	9,605,772	8,886,950	11,969,697	2,018,295	13,987,992
MLO Carryover Projects	-	-	-	14,050,823	616,680	14,667,503
Transportation Equipment	597,260	600,000	1,227,799	900,000	(300,000)	600,000
Technology Equipment	245,399	247,126	341	250,000	-	250,000
Technology Equipment - MLO	-	700,967	284,526	1,000,000	382,540	1,382,540
Furniture Replacement - MLO	-	-	-	250,000	-	250,000
Debt Service:						
Paying Agent Fees	2,855	5,320	10,045	7,000	-	7,000
Principal - 2019 COP	-	-	945,000	970,000	25,000	995,000
Principal - 2016 COP	445,000	455,000	465,000	470,000	10,000	480,000
Principal - 2009 COP	2,870,000	2,980,000	3,100,000	-	-	-
Capitalized Leases	450,360	-	-	-	-	-
Interest Expense	370,849	249,328	441,316	347,311	(32,754)	314,557
Interest on Leases	6,648	-	-	-	-	-
Issuance Costs (COPs)	-	39,205	-	-	-	-
Capital Reserve Office	408,342	420,635	470,560	507,116	73,581	580,697
MLO Office	775,358	810,915	874,692	1,340,017	112,293	1,452,310
<b>Total Expenditures</b>	<b>15,861,205</b>	<b>26,406,520</b>	<b>25,545,218</b>	<b>43,038,740</b>	<b>4,079,899</b>	<b>47,118,639</b>
<b>Net Resources Over (Under)</b>						
<b>Expenditures</b>	<b>20,849,833</b>	<b>27,966,688</b>	<b>21,916,566</b>	<b>3,118,192</b>	<b>1,804,277</b>	<b>4,922,469</b>
<b>Reserves:</b>						
Restricted for COP uses - 16 & 19	2,953,924	12,678,707	837,892	-	-	-
Assigned for Capital Reserve	4,982,898	1,440,942	6,322,803	781,547	624,480	1,406,027
Assigned for MLO	11,913,011	12,847,039	13,755,871	1,336,645	1,179,797	2,516,442
Committed Emergency Contingency	1,000,000	1,000,000	1,000,000	1,000,000	-	1,000,000
<b>Total Reserves</b>	<b>20,849,833</b>	<b>27,966,688</b>	<b>21,916,566</b>	<b>3,118,192</b>	<b>1,804,277</b>	<b>4,922,469</b>
<b>Fund Balance, End of Year</b>	<b>\$ 20,849,833</b>	<b>\$ 27,966,688</b>	<b>\$ 21,916,566</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Appropriation</b>				<b>\$ 46,156,932</b>	<b>\$ 5,884,176</b>	<b>\$ 52,041,108</b>

**Colorado Springs School District 11**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**  
**Detail Schedule**  
**FY2022-23**

<b>Facilities</b>	<b>New Capital Reserve Funded Building Renovations/Repairs</b>	<b>Budget</b>	<b>FY22-23</b>
District - Wide	CTE - Renovations	3,246,320	
District-Wide	Drinking Water Study	450,000	
District-Wide	Mass Communication Upgrades for Lock-Down	25,000	
District-Wide	Playground Systems	350,000	
District-Wide	Building Assessment	140,000	
Coronado	Sewer Partial Sewer Replacement	300,000	
FOTC	Bus Wash Upgrade	224,000	
FOTC	Space Optimization & Renewal	300,000	
FOTC	FOTC Bus Lot Asphalt	166,320	
Chipeta	Chipeta ES - W. parking lot/N.Driveway/Play Slur	106,920	
Bristol	Bristol ES - Parking M&OL	142,560	
Keller	Keller - Main Parking/Dropoff M&OL	106,920	
Stratton	Stratton - Fall surface & Structure	178,200	
Queen Palmer	Queen Palmer - Fall Surface & Structure	207,900	
Howbert	Howbert - Play pit Changes w/Make a Wish	53,460	
Sabin	Plumbing fixtures	47,520	
Carver	Ext Sanitart sewer	23,760	
King	Plumbing fixtures	77,220	
<b>Total Building Renovations/Repairs</b>			<b>6,146,100</b>
<b>Capital Reserve Carryover Projects</b>			
Doherty HS	HVAC Upgrades	11,711	
Keller ES	HVAC Replacement	123,202	
Palmer HS	HVAC Upgrades Design	1,500,000	
Admin - South	Data Center Upgrade	187,418	
Howbert ES	Add Air Conditioning	1,000,000	
Coronado HS	Swimming Pool Repairs	34,635	
District-Wide	Foundation - Seal Building Joints with Caulk	50,000	
District-Wide	Education Specifications for New Schools	71,025	
District-Wide	Swimming Pool Repairs	15,000	
North MS	West Side Drainage Repairs	6,008	
Mitchell	Swimming Pool Repairs	52,450	
RJWAC	Fire Alarm System Replacement	95,335	
Penrose ES	Asphalt Pavement Repairs	82,000	
McAuliffe ES	Asphalt Pavement	30,000	
Facilities	Energy Savings Projects	20,421	
Mitchell HS	Asphalt Upgrades	4,175	
King ES	Irrigation System Upgrades	325,000	
Madison ES	Installation of Retaining Wall	230,000	
Martinez ES	Irrigation System Upgrades	175,000	
RJWAC	Exterior Lighting Replacement	16,384	
Tesla EOS	Irrigation System Upgrades	100,000	
Admin - Central	Lighting Upgrade	27,500	
District-Wide	Install EPO Switches for Kilns - Fire Code	7,000	
Steele ES	Stage Lighting	4,453	
District-Wide	Document Scanning for Archives	35,000	
Admin - South	Concrete Front Entry Stairs	50,000	
Coronado HS	Landscaping and Fencing Upgrades	130,000	
Palmer HS - ERPS	Glass Storefront, Doors, and Frames	49,917	
Scott ES	Landscaping and Fencing Upgrades	30,000	
Carver ES	Roofing	14,172	
Garry Berry Stadium	Roofing	20,138	
Madison ES	Roofing	45,452	
RJWAC	Roofing	326,318	
Roosevelt CS	Additions and renovation - Design & Construction	294,154	
Chipeta ES	Gym Floor Abatement	180,248	
Coronado HS	Door Replacement	130,000	
Fremont ES	Door Replacement	70,000	
Grant ES	Door Replacement	47,000	
Holmes MS	Door Replacement	80,000	
Rudy ES	Gym Floor Abatement	170,000	
Russell MS	Door Replacement	80,000	
Stratton ES	Sanitary Sewer Piping	30,000	
Twain ES	Door Replacement	17,000	
Tesla EOS	Potable Water System Upgrades	36,824	
			<b>6,004,940</b>

May 25, 2022

**Colorado Springs School District 11**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**  
**Detail Schedule**  
**FY2022-23**

<b>Transportation</b>	Buses, vehicles - annual renewal allowance	600,000	<b>600,000</b>
<b>Technology</b>	Allowance for technology equipment replacement	250,000	<b>250,000</b>

**2017 MLO Funded Projects**

District-Wide	ADA Upgrades - make new project	750,000	
District-Wide	Energy Savings Projects	325,000	
District-Wide	Irrigation System Upgrades	275,000	
District-Wide	Door Hardware Upgrades	225,000	
Coronado	Athletic Track & Field Replacement	1,999,998	
Palmer	Best Roof Replacement	2,239,794	
Buena Vista	Buena Vista - Add Swing in lower PreK/Lower Fence @ Wall	75,000	
Monroe	Monroe - Fall Surface	59,400	
Rudy	Rudy - Fall Surface & Structure	118,800	
Doherty	Boiler Rm. Disconnects Upgrade	83,160	
Edison	MDP Upgrade	166,320	
Palmer	MDP Upgrade	178,200	
Palmer	Swimming Pool Control System Upgrade	59,400	
Coronado	Swimming Pool Control System Upgrade	59,400	
Doherty	Swimming Pool Control System Upgrade	59,400	
Mitchell	Swimming Pool Control System Upgrade	59,400	
Mitchell	Kitchen Panels Upgrade	83,160	
FOTC Building	Fire Alarm Replacement	178,200	
FOTC Warehouse	Fire Alarm Replacement	142,560	
FOTC Grounds Shop	Fire Alarm Replacement	89,100	
S. Admin. Building	Fire Alarm Replacement	297,000	
IT Warehouse	Fire Alarm Replacement	118,800	
Print Shop	Fire Alarm Replacement	142,560	
Sabin	Stage Lighting Upgrade	77,220	
Mann	Stage Lighting Upgrade	77,220	
Jenkins	Stage Lighting Upgrade	77,220	
Sabin	Hallway and Cafeteria Flooring	386,100	
Grant	Crac Unit	20,790	
Grant	Season 4 replacement / exhaust fans	2,720,520	
Monroe	CRAC Unit	20,790	
South Admin	RTU replacement Print Shop	400,000	
Mitchell	Int Sanitary sewer	178,200	
Doherty	Sanitary sewer	297,000	
Doherty	Fire hydrants	83,160	
Jackson	Ext Sanitary sewer Kitchen only	148,500	
Madison	Ext Sanitary sewer	178,200	
Queen Palmer	Ext Sanitary West wing only	160,380	
Rogers	Plumbing Fixtures	95,040	
Columbia	Facility Noise Dampening	10,000	
Freedom	Outdoor Cafeteria Shade Structure & Landscaping/Monument	85,000	
Holmes	Ext potable water	1,188,000	
<b>Total 2017 MLO Funded Projects</b>			<b>13,987,992</b>

**MLO Carryover Projects**

Monroe ES	ADA Upgrades	40,000	
Sabin MS	Storm Sewer System Upgrades in West Parking Lot	107,390	
Admin - Central	Fire Sprinkler Upgrades	3,357	
Carver ES	Fire Sprinkler Upgrades	4,676	
Coronado HS	Fire Sprinkler Upgrades	17,890	
Doherty HS	Fire Sprinkler Upgrades	1,883	
Doherty HS	Pool Room Upgrades	254,821	
Galileo MS	Fire Sprinkler Upgrades	72,000	
Mann MS	Fire Sprinkler Upgrades	12,000	
Mitchell HS	Fire Sprinkler Upgrades	10,050	
North MS	Kitchen Upgrades	20,000	
Russell MS	Fire Sprinkler Upgrades	4,368	
Taylor ES	Countertops and Cabinets	162,500	
Jenkins MS	Fire Alarm System Replacement	256,672	

**Colorado Springs School District 11**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**  
**Detail Schedule**  
**FY2022-23**

<b>MLO Carryover Projects (continued)</b>		
Palmer HS - ERPS	Fire Alarm System Replacement	214,765
Scott ES	Fire Alarm System Replacement	154,000
Garry Berry Stadium	Lighting Upgrade	253,829
Mann MS	Electrical System Upgrades	105,000
Mitchell HS	Security Alarm Replacement	37,500
Palmer HS	Security Alarm Replacement	35,000
Swigert MS	Security Alarm System Upgrades	20,000
Garry Berry Stadium	HVAC Upgrades	62,000
Mitchell HS	HVAC Upgrades	5,003,275
Rudy ES	HVAC Upgrades	28,380
Admin - South	Data Center Upgrade	137,072
Carver ES	HVAC Upgrade	1,150,713
Keller ES	HVAC Upgrades - Design Portion	73,024
King ES	HVAC Upgrades	407,470
Madison ES	HVAC Upgrades	625,563
Mann MS	HVAC Upgrades	696,221
S Admin	HVAC Engineering	67,000
Grant ES	HVAC Engineering	78,000
Rogers ES	Boiler System Upgrade	399,629
Coronado HS	Flooring	600,000
Jackson ES	ADA Upgrades	25,000
Steele ES	Drainage Improvements on Playground	206,000
Bristol ES	Playground Upgrades	160,000
Chipeta ES	Playground Upgrades	100,000
Distribution Center	Fire Sprinkler Upgrades	12,504
Grant ES	Playground Upgrades	105,000
Jackson ES	Gym Floor Replacement	101,826
Jackson ES	Playground Upgrades	52,000
King ES	Playground Upgrades	65,000
North MS	Fire Alarm System Replacement	45,000
Palmer HS	Flooring	28,317
Palmer HS	Stage Smoke Vent Replacement	17,161
Twain ES	Playground Upgrades	95,000
Coronado HS	Potable Water System Upgrades	73,008
Madison ES	Sanitary Sewer Upgrades (Bathroom valve replacement)	100,000
Mann MS	Potable Water System Upgrades	330,000
Monroe ES	Potable Water System Upgrades	205,000
Palmer HS - ERPS	Domestic Water Boiler and Storage Tanks	569,860
Stratton ES	Potable Water System Upgrades	209,500
Stratton ES	Sanitary Sewer Upgrades	50,000
Keller ES	Potable Water System Upgrades	216,632
Palmer HS	Renovate Ticket Booths in Lobby	35,000
Stratton ES	Roofing - Gym	16,750
Audubon ES	Kitchen Remodel	40,000
EDSS	Remodel	67,052
Martinez ES	Roofing	45,109
Madison ES	Asphalt Pavement Replacement	85,000
RJWAC	Asphalt Pavement in Bus Loop Replacement	70,000
Fremont ES	Lighting Upgrade	110,000
Tesla EOS	Irrigation System Upgrades	100,000
Garry Berry Stadium	Site Improvements / ADA Parking	3,684
Garry Berry Stadium	Track and Field Replacement	13,326
Holmes MS	Asphalt Upgrades	2,558
Mann MS	Exterior Lighting Replacement	39,879
Swigert MS	Irrigation System Upgrades	20,543
Tesla EOS	Transition Renovations	1,535
Technology	Technology/Network Improvements	35,387
Technology	Technology/Network Improvements	98,824
<b>Total MLO Carryover Projects</b>		<b>14,667,503</b>
<b>Technology</b>	MLO allowance for technology equipment replacement	<b>1,382,540</b>
<b>Furniture</b>	Allowance for school furniture replacement	<b>250,000</b>

**Colorado Springs School District 11**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**  
**Detail Schedule**  
**FY2022-23**

<b>Debt Service</b>	
Paying agent fees	7,000
COP 2019 principal - AcademyACL CS Expansion	425,000
COP 2019 interest - AcademyACL CS Expansion	165,990
COP 2019 principal - Roosevelt CS Expansion	570,000
COP 2019 interest - Roosevelt CS Expansion	108,112
COP 2016 principal - Adams	480,000
COP 2016 interest - Adams	40,455
<b>Total Debt Service</b>	<b>1,796,557</b>
<b>Capital Reserve Office</b>	
Professionals (procurement)	48,790
Professionals (facilities)	248,950
ESP salaries	26,282
Fringe benefits (Procurement)	16,600
Fringe benefits (Professionals)	84,543
Fringe benefits (ESP)	9,782
Mileage Allowance - Professionals	5,250
Legal services	5,000
Professional services	90,000
Other purchase services	4,000
Printing	1,000
Mileage reimbursement	500
Supplies	2,000
Software - ADD SMARTSHEETS	33,000
Furniture and small equipment	5,000
<b>Total Capital Reserve Office</b>	<b>580,697</b>
<b>2017 MLO Capital Reserve Office</b>	
Administrator salaries	104,540
Professionals salaries	504,656
Clerical salaries	161,580
Professionals salaries - Procurement	243,949
Administrator benefits	29,174
Professionals benefits	170,630
Clerical benefits	59,580
Professionals benefits - Procurement	83,001
Mileage Allowance - Professionals	12,600
Legal services	1,000
Professional / Planning services	30,000
Copier repairs	2,000
Other Purchase Services	5,000
Printing	2,500
Training / Travel	2,500
Mileage Reimbursement	2,000
Supplies	4,000
Software	10,000
Technology Equipment	15,000
Furniture and small equipment	8,600
<b>Total Capital Reserve Office</b>	<b>1,452,310</b>
Assigned for future projects - 2017 MLO contingency	2,516,442
Assigned for future projects - capital reserve contingency	1,406,027
Committed emergency contingency	1,000,000
<b>Total Reserves</b>	<b>4,922,469</b>
<b>Total Capital Reserve Budget</b>	<b>\$52,041,108</b>

**Colorado Springs School District 11**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**  
**Schedule of Debt Service**  
**FY2022-23**  
ANNUAL DEBT SERVICE REQUIREMENT

Year	2016 ES Renovation Certificates of Participation (1)		2019 Charter School Certificates of Participation (2)		Total Annual Debt Service Requirement	
	Principal	Interest	Principal	Interest	Principal	Interest
FY 2022-23	480,000	40,455	995,000	274,102	1,475,000	314,557
FY 2023-24	490,000	31,715	1,015,000	249,353	1,505,000	281,068
FY 2024-25	495,000	22,840	1,045,000	223,982	1,540,000	246,822
FY 2025-26	505,000	13,830	1,070,000	197,932	1,575,000	211,762
FY 2026-27	515,000	4,640	1,090,000	171,326	1,605,000	175,966
FY 2027-28			1,120,000	144,100	1,120,000	144,100
FY 2028-29			1,150,000	116,127	1,150,000	116,127
FY 2029-30			1,175,000	87,475	1,175,000	87,475
FY 2030-31			525,000	66,066	525,000	66,066
FY 2031-32			540,000	52,008	540,000	52,008
FY 2032-33			555,000	37,554	555,000	37,554
FY 2033-34			565,000	22,770	565,000	22,770
FY 2034-35			580,000	7,656	580,000	7,656
<b>TOTALS</b>	<b>\$ 2,485,000</b>	<b>\$ 113,480</b>	<b>\$ 11,425,000</b>	<b>\$ 1,650,451</b>	<b>\$ 13,910,000</b>	<b>\$ 1,763,931</b>

(1) In May 2016, the District issued certificates of participation (COP's), for the purpose of renovating Adams Elementary School. The term of the 2016 obligation is from 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 perecent and 2.33 percent respectively.

Note : This budget provides for the appropriation by the Board of Education for the debt obligations of D11 during FY22/23.





**Colorado Springs School District 11**  
**INTERNAL SERVICE FUNDS**  
**Combining Schedule of Revenues, Expenditures, and Net Assets**  
**FY2022-23**

	<b>Risk-Related Activity Fund</b>	<b>Production Printing Fund</b>	<b>Total Internal Service Funds</b>
<b>Operating Revenues</b>			
Charges for Services	\$ -	\$ 1,500,000	\$ 1,500,000
Employee Contributions	10,083,994	-	10,083,994
Employer Contributions	21,338,803	-	21,338,803
<b>Total Operating Revenues</b>	<b>31,422,797</b>	<b>1,500,000</b>	<b>32,922,797</b>
<b>Operating Expenses</b>			
Claims Payments	2,320,592	-	2,320,592
Premium, Claim Admin., IBNR	28,207,623	-	28,207,623
Administration	675,904	-	675,904
Production Printing	-	1,671,860	1,671,860
<b>Total Operating Expenses</b>	<b>31,204,119</b>	<b>1,671,860</b>	<b>32,875,979</b>
<b>Net Operating Profit (Loss)</b>	<b>218,678</b>	<b>(171,860)</b>	<b>46,818</b>
<b>Non-Operating Revenues and (Expenses)</b>			
Investment/Interest Income	32,000	-	32,000
Transfer in from Mill Levy Fund	7,448	49,522	56,970
Transfer In(Out) General Fund	500,000	175,000	675,000
<b>Total Non-Operating Revenues and (Expenses)</b>	<b>539,448</b>	<b>224,522</b>	<b>763,970</b>
<b>Net Income (Loss)</b>	<b>758,126</b>	<b>52,662</b>	<b>810,788</b>
<b>Beginning Net Position</b>	<b>8,172,182</b>	<b>876,700</b>	<b>9,048,882</b>
<b>Net Assets, End of Year</b>	<b>\$ 8,930,308</b>	<b>\$ 929,362</b>	<b>\$ 9,859,670</b>
<b>Fund Appropriation</b>			
Total Operating Revenues	\$ 31,422,797	\$ 1,500,000	32,922,797
Beginning Retained Earnings	8,172,182	876,700	9,048,882
Non Operating Revenues	539,448	224,522	763,970
Invested in Fixed Assets	-	(805,327)	(805,327)
<b>Total Appropriation</b>	<b>\$ 40,134,427</b>	<b>\$ 1,795,895</b>	<b>\$ 41,930,322</b>

BUDGET ADMINISTRATOR: Jessica Reijgers  
Activities

FUND: Risk Related

DIVISION HEAD: Glenn Gustafson

DATE: May 25, 2022

### RISK RELATED ACTIVITY FUND (RRAF)

Revenues to support the activities accounted for in the risk related activities fund (RRAF) (Fund 64) originate from three primary sources and are utilized generally as described below:

- I. Premium contributions from Colorado Springs School District 11 and the employees provide the primary revenue supporting employee benefit expenditures for health, vision, dental, life, the Employee Assistance Program, short-term disability and long term disability.

On July 1, 2004, the District joined the Boards of Education Self-funded Trust (BEST), a self-funded trust for medical plan services, of the Colorado Association of School Boards. Contributions are made to the trust based on actuarial projections. The trust pays the claims and other administrative expenses on behalf of the District. The trust holds the District's claim fluctuation reserve (CFR) and the incurred but not reported (IBNR) reserve as required by the actuary.

- II. The dental-PPO Premier, dental-PPO, and the vision program are all self-funded; the IBNR and CFR are maintained for each in FY2022-23. Life, short-term disability and long-term disability are fully insured programs.
- III. Interest earned on reserves, premiums collected in advance, and transfers of monies collected in advance provide an additional source of revenue to offset overall RRAF costs.

The FY2022-23 budget includes 1.2% premium increase for the medical plan, no increases for the vision, dental, District paid life, long-term disability or short-term disability plans. The reserves for each of the plans are also fully funded for FY2022-23.

Reserves have been established for certain health care programs within the fund and serve to manage the financial stability for the portions of the various health care programs for which the District is self-funded. The reserves are:

- I. **IBNR reserve** is required by proper fund accounting to account for future claims payments that have occurred but have not been processed. The reserves for FY2021-22 are fully funded at the rate set by the actuary. The following percentages of estimated claims are used to set the reserves:

A.	Medical	10.0 percent *
B.	Vision	3.0 percent **
C.	Dental	9.0 percent **

\* This is held by the BEST trust and will be used to pay claims if the trust is terminated.

\*\* This is based on IBNR for December 2020. Actual IBNR for FY2021-22 will not be available until after the end of the current plan year.

II. **Claim fluctuation reserve** is required to provide a funded “risk corridor” in the event that the estimates of self-funded future medical claims exceed premiums collected from employees and the District. The reserve is set at 10 percent of projected future claims by the plan’s actuary. The BEST trust holds the CFR for the District. In the event the District leaves the trust, the CFR will be returned. Through the continued shift of retirees to the PERA medical plan, changes in the District’s benefit plan, and ongoing population health management efforts, D11 continues to maintain healthy reserves with the BEST Health Plan.

The following chart indicates the employees in Fund 64. An adjustment was made due to an organizational restructure.

POSITIONS	FY2019-20 AUTHORIZED	FY2020-21 AUTHORIZED	FY2021-22 MID-YEAR	CHANGE	FY2022-23 ADOPTED
Administrative	0.70	0.70	0.70	0.00	0.70
Professional	1.60	1.60	1.60	(0.60)	1.00
ESP	2.00	2.00	2.00	0.00	2.00
Teacher	0.00	0.00	0.00	0.00	0.00
TOTAL FTE	4.30	4.30	4.30	0.00	3.70

**Colorado Springs School District 11**  
**RISK RELATED ACTIVITY FUND**  
**Schedule of Revenues, Expenses, and Net Position**  
**Adopted FY2022-23**

	Actual			Budget		
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Mid-Year	Change	2022-23 Adopted
<b>Operating Revenues</b>						
Employee Contributions	\$ 8,187,941	\$ 8,189,758	\$ 9,185,609	\$ 10,153,431	(69,437)	\$ 10,083,994
Employer Contributions	19,794,450	19,637,390	20,925,486	21,454,426	(115,623)	21,338,803
<b>Total Operating Revenues</b>	<b>27,982,391</b>	<b>27,827,148</b>	<b>30,111,095</b>	<b>31,607,857</b>	<b>(185,060)</b>	<b>31,422,797</b>
<b>Operating Expenses</b>						
Medical	27,336,057	30,754,410	24,058,610	27,656,328	7,881	27,664,209
Dental - PPO	1,858,401	1,658,651	1,657,078	2,310,002	(86,307)	2,223,695
Dental - EPO	411,690	338,152	378,898	400,100	(400,100)	-
Life Insurance	669,129	674,919	600,282	678,000	(57,377)	620,623
Life Insurance-Supplemental	165,295	176,063	174,381	178,000	11,000	189,000
Long-Term Disability	135,094	138,989	147,691	147,000	25,000	172,000
Short-Term Disability	100,947	108,616	111,340	116,000	(15,000)	101,000
Vision	259,463	206,453	283,081	261,345	(27,753)	233,592
<b>Total Operating Expenses</b>	<b>30,936,076</b>	<b>34,056,253</b>	<b>27,411,361</b>	<b>31,746,775</b>	<b>(542,656)</b>	<b>31,204,119</b>
<b>Operating Profit (Loss)</b>	<b>(2,953,685)</b>	<b>(6,229,105)</b>	<b>2,699,734</b>	<b>(138,918)</b>	<b>357,596</b>	<b>218,678</b>
<b>Non-operating Revenues</b>						
Investment Income	425,376	448,807	647,966	15,000	17,000	32,000
Operating transfer from 2017 MLO Fund	7,448	7,448	7,448	7,448	-	7,448
Operating transfer from General Fund	-	3,000,000	-	1,100,000	(600,000)	500,000
<b>Total Non-operating Revenues</b>	<b>432,824</b>	<b>3,456,255</b>	<b>655,414</b>	<b>1,122,448</b>	<b>(583,000)</b>	<b>539,448</b>
<b>Net Income (Loss)</b>	<b>(2,520,861)</b>	<b>(2,772,850)</b>	<b>3,355,148</b>	<b>983,530</b>	<b>(225,404)</b>	<b>758,126</b>
<b>Beginning Net Position*</b>	<b>8,110,745</b>	<b>5,589,884</b>	<b>2,817,034</b>	<b>6,172,182</b>	<b>2,000,000</b>	<b>8,172,182</b>
<b>Net Position, End of Year (Appropriated &amp; Reserved)</b>	<b>\$ 5,589,884</b>	<b>\$ 2,817,034</b>	<b>\$ 6,172,182</b>	<b>\$ 7,155,712</b>	<b>\$ 1,774,596</b>	<b>\$ 8,930,308</b>
<b>Fund Appropriation</b>						
Operating Revenues				\$ 31,607,857	\$ (185,060)	\$ 31,422,797
Non-Operating Revenues				1,122,448	(583,000)	539,448
Beginning Net Position				6,172,182	2,000,000	8,172,182
<b>Total Appropriation</b>				<b>\$ 38,902,487</b>	<b>\$ 1,231,940</b>	<b>\$ 40,134,427</b>

**INTERNAL SERVICE FUND - RISK RELATED ACTIVITIES**  
**Supplemental Schedule of Revenues & Expenses**  
**FY2022-23 Adopted Budget**

	28810	28820	28830	28831	28840	28841	28850	EMPLOYEE
	HEALTH	DENTAL	BASIC	LIFE	LONG-TERM	SHORT-TERM	VISION	BENEFITS
		PPO	LIFE	SUPP	DISABILITY	DISABILITY		TOTAL
<b>BEGINNING NET POSITION</b>								
Retained Earnings	-	531,219	-	-	-	-	13,592	544,811
Reserve (BEST)	7,627,371	-	-	-	-	-	-	7,627,371
<b>Total Beginning Net Position</b>	<b>7,627,371</b>	<b>531,219</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,592</b>	<b>8,172,182</b>
<b>OPERATING REVENUES</b>								
Premiums:								
Employee - Benefits	8,394,621	1,092,373	-	189,000	172,000	101,000	135,000	10,083,994
Employer - Benefits	19,689,130	944,050	620,623	-	-	-	85,000	21,338,803
<b>Premium Subtotal</b>	<b>28,083,751</b>	<b>2,036,423</b>	<b>620,623</b>	<b>189,000</b>	<b>172,000</b>	<b>101,000</b>	<b>220,000</b>	<b>31,422,797</b>
Earnings on Investments	32,000	-	-	-	-	-	-	32,000
Transfer In from 2017 MLO	7,448	-	-	-	-	-	-	7,448
Transfer In from General Fund	500,000	-	-	-	-	-	-	500,000
<b>Total Revenue</b>	<b>28,623,199</b>	<b>2,036,423</b>	<b>620,623</b>	<b>189,000</b>	<b>172,000</b>	<b>101,000</b>	<b>220,000</b>	<b>31,962,245</b>
<b>TOTAL REVENUE</b>								
<b>and BEGINNING NET POSITION</b>	<b>36,250,570</b>	<b>2,567,642</b>	<b>620,623</b>	<b>189,000</b>	<b>172,000</b>	<b>101,000</b>	<b>233,592</b>	<b>40,134,427</b>
<b>OPERATING EXPENSES</b>								
Claims Payments	-	2,100,000	-	-	-	-	220,592	2,320,592
Claims Admin, Premiums, IBNF	-	112,000	-	-	-	-	13,000	125,000
Premium Payments	27,000,000	-	620,623	189,000	172,000	101,000	-	28,082,623
Claims Administration Total	27,000,000	2,212,000	620,623	189,000	172,000	101,000	233,592	30,528,215
<i>Fund Administration:</i>								
Salaries	294,200	8,500	-	-	-	-	-	302,700
Employee Benefits	109,264	3,195	-	-	-	-	-	112,459
Purchased Services	226,545	-	-	-	-	-	-	226,545
Legal Expenses	5,000	-	-	-	-	-	-	5,000
Print/Staff Dev/M	24,500	-	-	-	-	-	-	24,500
Supplies & Materials	1,700	-	-	-	-	-	-	1,700
Equipment	3,000	-	-	-	-	-	-	3,000
<i>Administration Subtotal</i>	<i>664,209</i>	<i>11,695</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>675,904</i>
<b>Total Operating Expenses</b>	<b>27,664,209</b>	<b>2,223,695</b>	<b>620,623</b>	<b>189,000</b>	<b>172,000</b>	<b>101,000</b>	<b>233,592</b>	<b>31,204,119</b>
<b>RESERVES &amp; LIABILITIES</b>								
Claim Fluctuation Reserve &								
Prepaid Accrual	8,586,361	343,947	-	-	-	-	-	8,930,308
<b>Net Position, End of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL APPROPRIATION</b>	<b>\$ 36,250,570</b>	<b>\$ 2,567,642</b>	<b>\$ 620,623</b>	<b>\$ 189,000</b>	<b>\$ 172,000</b>	<b>\$ 101,000</b>	<b>\$ 233,592</b>	<b>\$ 40,134,427</b>

BUDGET ADMINISTRATOR: Patrick Stalnaker

FUND: Production Printing

DIVISION HEAD: Glenn Gustafson

DATE: May 25, 2022

### 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 fifteen full time equivalent (FTE) at six 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 and one at the Roy J. Wasson Academic Campus. Production Printing is an internal service fund designed to efficiently support the District's student and staff population with best-value products and services focused on student achievement. Nationally recognized as one of the most technologically advanced and well-equipped facilities in the state of Colorado, charges for services rendered are approximately 50 percent less compared with those of the commercial market. In addition to servicing District 11 customers as its core mission, the department also fosters community partnerships with outlying school districts, governmental agencies, and educationally affiliated non-profit organizations in communities across the state of Colorado, by delivering on-time, cost-effective, high-quality products and services.

All production locations are equipped, supplied, and staffed to maximize the economies of scale, assuring the printing and copying needs of our customers are efficiently met. Job requests may be submitted to any location via telephone, walk-in, pony, email, or website at: <https://crd.d11.org> where customers may simply attach their file electronically, fill out a job ticket, and submit their order. All printing and copying charges are uploaded daily and readily accessible to our customers via the Oracle financial system. Continued sales growth is attributed directly to outstanding customer-driven products and services and advanced technological investments. Approximately twenty 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. At fiscal year-end, 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. A five-year equipment plan is maintained to further equipment and technological upgrades. Approximately 50 percent of the department's budget is utilized for salaries and benefits, the remaining is reserved for daily operating capital to purchase consumables such as paper, toners, and supplies used to produce a value-added product. A 4.4 percent return-on-investment is a reflection of the fund's 29-year average net income contribution to retained earnings of \$70,510. A four percent education support professional incentive bonus is established to recognize all department employees for achieving predetermined department financial objectives.

A just-in-time management philosophy, cross training, cutting-edge technology and close scrutiny with regard to waste, efficiency, and increased productivity, have yielded an industry benchmark pricing structure. Yet, while labor costs continue to increase, the fund typically transfers residual equity (net profit or cash) and/or indirect costs (utilities, payroll, etc.) annually to the general fund. A residual equity transfer is designed to transfer excess equity directly from one fund to another without impacting the income statement. Transfers for the past 29 years total over \$2.76 million, supporting our goal to keep the resources as close to the child as possible. Automated invoicing and free daily delivery to each site 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 2019-20 AUTHORIZED	FY 2020-21 AUTHORIZED	FY 2021-22 MID-YEAR	CHANGE	FY 2022-23 Adopted
Administrative	0.00	0.00	0.00	0.00	0.00
Professional	2.00	2.00	2.00	0.00	2.00
ESP	18.00	18.00	18.00	0.00	18.00
TOTAL FTE	20.00	20.00	20.00	0.00	20.00



**Colorado Springs School District 11**  
**PRODUCTION PRINTING FUND**  
**Schedule of Revenues, Expenses, and Retained Earnings**  
**Adopted FY2022-2023**

	<b>Actual</b>			<b>Budget</b>		
	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Actual</b>	<b>2021-22 Mid-Year</b>	<b>Change</b>	<b>2022-23 Adopted</b>
<b>Operating Revenues</b>						
Printing	1,626,630	1,449,811	1,037,547	2,341,211	(841,211)	1,500,000
Mail	-	-	-	89,052	(89,052)	-
Pony	-	-	-	116,616	(116,616)	-
<b>Total Operating Revenues</b>	<b>1,626,630</b>	<b>1,449,811</b>	<b>1,037,547</b>	<b>2,546,879</b>	<b>(1,046,879)</b>	<b>1,500,000</b>
<b>Operating Expenses:</b>						
<b>Printing</b>						
Professional Salaries	55,879	55,713	55,713	149,192	(50,192)	99,000
Professional Benefits	24,054	24,304	25,725	47,105	(24,305)	22,800
Crafts & Trades Salaries	436,363	448,367	443,062	684,121	(204,121)	480,000
Temp Pay - Crafts & Trades	17,465	7,449	13,905	6,103	(1,303)	4,800
Overtime Pay - Crafts & Trades	-	-	4,457	5,000	(5,000)	-
Incentive Pay - Crafts & Trades	-	-	-	19,558	(1,558)	18,000
Crafts & Trades Benefits	168,524	185,407	180,864	272,446	(104,446)	168,000
Purchased Services	527,012	397,076	357,512	804,965	(478,765)	326,200
Insurance	1,990	2,068	1,168	6,880	2,780	9,660
Supplies & Materials	182,475	191,041	146,107	379,470	(185,070)	194,400
Capital Equipment (>10k)	-	-	-	-	175,000	175,000
Non-Capital Equipment	10,960	18	4,953	28,008	(13,008)	15,000
Depreciation	69,488	67,682	68,695	70,911	(22,911)	48,000
Interest Expense	-	-	-	-	-	-
Utilities and Internal Costs	12,692	12,692	12,692	41,640	1,320	42,960
Contingency Reserve	-	-	-	-	-	-
Other	-	-	-	1,002	(762)	240
<b>Subtotal Printing</b>	<b>1,506,902</b>	<b>1,391,817</b>	<b>1,314,853</b>	<b>2,516,401</b>	<b>(912,341)</b>	<b>1,604,060</b>
<b>Mailroom</b>						
Crafts & Trades Salaries	45,872	42,050	52,000	-	49,200	49,200
Crafts & Trades Benefits	17,166	15,574	22,000	-	18,600	18,600
<b>Subtotal Mailroom</b>	<b>63,038</b>	<b>57,624</b>	<b>74,000</b>	<b>-</b>	<b>67,800</b>	<b>67,800</b>
<b>Pony</b>						
Purchased Services	-	-	-	-	-	-
<b>Subtotal Pony</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating Expenses</b>	<b>1,569,940</b>	<b>1,449,441</b>	<b>1,388,853</b>	<b>2,516,401</b>	<b>(844,541)</b>	<b>1,671,860</b>
<b>Net Operating Profit (Loss)</b>	<b>56,690</b>	<b>370</b>	<b>(351,306)</b>	<b>30,478</b>	<b>(202,338)</b>	<b>(171,860)</b>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	2,136	2,758	70	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers In from 2017 MLO	49,522	49,522	49,522	49,522	-	49,522
Transfers from (to) General Fund	(80,000)	(80,000)	320,000	(80,000)	255,000	175,000
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(28,342)</b>	<b>(27,720)</b>	<b>369,592</b>	<b>(30,478)</b>	<b>255,000</b>	<b>224,522</b>
<b>Net Income</b>	<b>28,348</b>	<b>(27,350)</b>	<b>18,286</b>	<b>-</b>	<b>52,662</b>	<b>52,662</b>
<b>Beginning Net Position</b>	<b>857,416</b>	<b>885,764</b>	<b>858,414</b>	<b>876,700</b>	<b>-</b>	<b>876,700</b>
<b>Net Position, End of Year</b>	<b>885,764</b>	<b>858,414</b>	<b>876,700</b>	<b>876,700</b>	<b>52,662</b>	<b>929,362</b>

**Fund Appropriation**

Total Operating Revenues	2,546,879	(1,046,879)	1,500,000
Total Non-Operating Revenues (Expenses)	(30,478)	255,000	224,522
Beginning Net Position	876,700	-	876,700
Invested in capital assets, net of related debt	(805,327)	-	(805,327)
<b>Total Appropriation</b>	<b>2,587,774</b>	<b>(791,879)</b>	<b>1,795,895</b>



Colorado Springs School District 11

PRODUCTION PRINTING FUND

Five-Year Capital Needs Projections

FY 2022 to 2026

FY 22-23	Description	Estimated Cost
	Copy Center Black and White Production Copiers (10)	40,000
	Color Envelope Printer	90,000
	Envelope Inserter	35,000
	Tabbing Machine	10,000
Total		175,000

FY 23-24	Description	Estimated Cost
	Replace Production Color Press	200,000
Total		200,000

FY 24-25	Description	Estimated Cost
	Slitter/Cutter/Creaser	35,000
	Replace laminator	15,000
Total		50,000

FY 25-26	Description	Estimated Cost
	Phase 1 update / replace walkup copiers (40)	200,000
Total		200,000

FY 26-27	Description	Estimated Cost
	Phase 2 update / replace walkup copiers (40)	200,000
Total		200,000

BUDGET ADMINISTRATOR:	Laura Hronik	FUND: Private Purpose Trust Fund
DIVISION HEAD	Glenn Gustafson	DATE: May 25, 2022

### **PRIVATE PURPOSE TRUST FUND**

The private purpose trust fund records revenues from donations that are held in trust for a specific purpose. The specific purpose is not related to school district operations and the principal may be expendable or non-expendable depending on the trust agreement. Revenues recorded in the private purpose trust fund are generally college scholarships for District 11 students.

**Colorado Springs School District 11**  
**PRIVATE PURPOSE TRUST FUND**  
**Schedule of Revenues, Expenditures, and Fund Balance**  
**Adopted FY2022-23**

	Actual			Budget		
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Mid-Year	Change	2022-23 Adopted
<b>Beginning Fund Balance</b>	\$ 70,313	\$ 79,277	\$ 79,047	\$ 385,697	\$ -	\$ 385,697
<b>Revenues</b>						
Interest	1,414	1,094	441	500	-	500
Donations	10,000	-	330,000	10,000	-	10,000
<b>Total Revenues</b>	<b>11,414</b>	<b>1,094</b>	<b>330,441</b>	<b>10,500</b>	<b>-</b>	<b>10,500</b>
<b>Total Resources Available</b>	<b>81,727</b>	<b>80,371</b>	<b>409,488</b>	<b>396,197</b>	<b>-</b>	<b>396,197</b>
<b>Expenditures</b>						
M Ahern (2190B)	750	-	-	990	-	990
Lew Reimer (2190L)	70	-	-	146	-	146
Perkins (2191A)	-	-	-	1,549	-	1,549
M Reed (2191B)	-	-	-	14,787	-	14,787
Holmes Media (2191C)	148	-	-	12,478	-	12,478
S Reitz (2191D)	-	-	-	7,102	-	7,102
Ron Robinson (2191E)	-	-	-	11,431	-	11,431
H Christensen (2191F)	-	-	-	2,472	-	2,472
S Karcher (2191G)	-	-	-	10,312	-	10,312
Dan Furstenau (2191H)	1,482	1,324	822	17,150	(1,120)	16,030
Darlene Johnson (2191J/2191K/2191L)	-	-	22,969	307,780	-	307,780
Other	-	-	-	10,000	-	10,000
<b>Total Expenditures</b>	<b>2,450</b>	<b>1,324</b>	<b>23,791</b>	<b>396,197</b>	<b>(1,120)</b>	<b>395,077</b>
<b>Fund Balance, End of Year</b>	<b>\$ 79,277</b>	<b>\$ 79,047</b>	<b>\$ 385,697</b>	<b>\$ -</b>	<b>\$ 1,120.00</b>	<b>\$ 1,120.00</b>

**Total Appropriation**

<b>\$ 396,197</b>	<b>\$ -</b>	<b>\$ 396,197</b>
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The following outlines the FY 22/23 recommended staffing formulas used to place staff into schools.

### **Elementary**

Classroom Teachers	Pupil to teacher ratio is the average class size to 1.0: All grades – 25:1 ratio Grades K-2 – lowered differentiated staffing ratio based on achievement and socio-economic challenges. These additional teachers are funded by the General Fund. Ratios depend on Title 1 status and eligibility.
Support Teachers (Art, Music, P.E.)	0 – 199 = 2.0 FTE 200 – 299 = 2.5 FTE 300 + = 3.0 FTE
Counselors	1.0 FTE per school (33 FTE phased in 2018-19 through 2022-23) <b>MLO Total:</b> 6.0 FTE in 18-19, 19-20, 20-21, 21-22. Additional 9.0 FTE in 22-23
Teacher Learning Coaches (TLC)	.5 FTE per small school (less than 250 students) 1.0 FTE per school over 250 students
Library Tech. Educators (LTE)	1.0 FTE per school.
Principals	1.0 FTE per school
Assistant Principals	450 - 524 students – 0 FTE to .5 FTE* per school 525 - 624 students - .5 FTE to 1.0 FTE* per school 625+ students – 1.0 FTE per school
Support Staff (office/clerical)	0 - 550 students – 16 hours per day per school (2.0 FTE) >550 students – 20 hours per day per school (2.5 FTE)
Support Staff (classroom)	Kindergarten – average <28 students/class – 4-hour aide per day per class Kindergarten – average >28 students/class – additional 2 hours' day aide time Grades 1 and 2 – average >28 students/class – 4-hour aide per day per class Grades 3, 4, 5 – average >30 students/class – 4-hour aide per day per class
Library Tech. Technicians (LTT)	The position of LTT is no longer a school-based position. The new model will provide a centrally-based Support Technician team providing library technology support for all schools.
Custodial Staff	1.0 FTE Building Manager 1.0 – 2.5 FTE Building Technicians
Special Education	Assigned by the Special Education Department (see guidelines on last page)

### **Middle Schools**

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

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

### **High Schools**

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

### **Alternative Education**

Classroom Teachers	Achieve / Digital – 13.5 FTE / 5 FTE Bijou School – 7.5 FTE Career Pathways – 7 FTE Odyssey Early College and Career Options – 11 FTE Roy J. Wasson Academic Campus – program based Tesla Educational Opportunity School – 13.5 FTE
Counselors	1.0 FTE each for Achieve Online, Bijou, Digital, Odyssey, and 2.0 FTE for Tesla.

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

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

## **Special Education Staffing Allocation Procedures**

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

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

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

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

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

- Additional support will be allocated based on a “mobility factor” which is determined using the number of students who move into a school each year. The support allocated through the “mobility factor” can be used to increase certified support or paraprofessional support, as determined by the administrative team at each school.

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

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

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

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

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

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

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

**Authorized Staffing (All Funds) for the Adopted FY 2022-23 Budget**

Program Number	FUND GENERAL FUND	FY21 Adopted and Board Approved Staffing Levels					FY22 Adopted and Board Approved Staffing Levels				
		Teacher	Admin	Prof	ESP	Total	Teacher	Admin	Prof	ESP	Total
00100	Elementary	570.30			50.58	620.88	550.65			47.81	598.46
00200	Middle School	249.20			7.88	257.08	238.10			6.88	244.98
00300	High School	269.30			5.01	274.31	273.30			6.00	279.30
009AV	AVID Program	4.40				4.40					4.40
	<i>Total All Schools</i>	1,093.20	0.00	0.00	63.47	1,156.67	1,066.45	0.00	0.00	60.69	1,127.14
00400	BV Montessori Tuition Presch	1.10			2.64	3.74	1.10			2.64	3.74
00700	Gifted & Talented	40.60				40.60	40.60				40.60
00900	Differentiated Staffing	11.50				11.50	32.70				32.70
00901	Spark Online					0.00	19.00			0.81	19.81
009AC	Achieve Online School	13.50			1.00	14.50	13.50			1.00	14.50
009AL	Alternative Programs	36.50				36.50	43.50				43.50
009DS	Digital High School	5.50				5.50	6.50				6.50
009EC	Early College High School	12.00				12.00	10.00				10.00
009ES	ESL/Foreign Language Studies	39.95			21.48	61.43	40.00			21.48	61.48
009EX	Expelled Student Program	3.00				3.00	3.00				3.00
05110	Teaching and Learning Coaches	30.50				30.50	31.00				31.00
08910	Junior ROTC	7.00				7.00	7.00				7.00
17000	Special Education	127.71			233.29	361.00	128.50			234.30	362.80
17710	Speech Pathology	32.24			0.88	33.12	32.24			0.88	33.12
17910	Special Education - Early Childhood	10.00			28.35	38.35	10.00			28.35	38.35
17990	Special Education - Transition	3.00			3.00	6.00	3.00			3.00	6.00
	<i>Total General Education</i>	1,467.30	0.00	0.00	354.11	1,821.41	1,488.09	0.00	0.00	353.15	1,841.24
21110	Attendance Services		0.00	1.00	2.00	3.00		0.00	1.00	2.00	3.00
21130	Social Work Services	24.40				24.40	21.10				21.10
21140	Pupil Accounting			1.00	1.00	2.00			2.00	2.00	4.00
21150	Archives & Records			1.00	2.00	3.00			1.00	2.00	3.00
21180	Dropout Prevention Services	6.00				6.00	6.00				6.00
21190	Community Liaisons				9.88	9.88				9.88	9.88
21220	Counseling Services	92.70	1.00	2.00	1.00	96.70	108.10	1.00	3.00	1.00	113.10
21260	Pupil Scheduling Services	3.00				3.00	3.00				3.00
21340	Nursing Services	16.10				16.10	17.10				17.10
21390	Medicaid Grant			0.00	0.00	0.00			0.00	0.00	0.00
21400	Psychological Services	20.80				20.80	20.80				20.80
21500	Audiologists	2.00				2.00	2.00				2.00
21600	OT and PT Services	8.00				8.00	8.00				8.00
21700	Behavior Services	4.00				4.00	4.00				4.00
21910	Before and After School Program					0.00				2.00	2.00
	<i>Total Support Svcs - Students</i>	177.00	1.00	5.00	15.88	198.88	190.10	1.00	7.00	18.88	216.98
22110	Student Achievement & Accountability		4.00		2.00	6.00		4.00		2.00	6.00
22120	Curriculum Alignment	1.00	2.00	5.15	1.20	9.35	1.50	2.00	6.00	1.20	10.70
2212Y	Science Kit Refurbishment				3.00	3.00				3.00	3.00
22130	Inst. Staff Training Services	2.00		1.00	2.00	5.00	2.00		1.00	2.00	5.00
22140	Educational Data Support Svcs		1.00	4.00	3.00	8.00		1.00	6.00	2.00	9.00
22190	Empower	0.00		2.00		2.00	1.00		1.00		2.00
22210	Sprvsn of Learning Resources	0.00		4.00	4.00	8.00	0.00		4.00	4.00	8.00
22220	School Library Services	51.00			29.00	80.00	52.00			29.00	81.00
22240	Education Television Svcs			5.00	1.00	6.00			5.00	1.00	6.00
22310	Special Education Supervision		1.00	4.95	3.60	9.55		1.00	4.95	3.60	9.55
22320	Career / Tech Ed Supervision			2.00	1.00	3.00			3.50	2.00	5.50
22330	Adult Education Supervision		1.00		3.00	4.00		1.00		3.00	4.00
22340	Athletic Supervision		4.00		1.00	9.00		4.00	4.00	1.00	9.00
22350	ESL Supervision			1.00	0.50	1.50			1.00	0.50	1.50
22370	Gifted & Talented Supervision			1.00	0.50	1.50			1.00	0.50	1.50
22380	Spec Ed Early Childhood Sprvsn				1.00	1.00				1.00	1.00
22410	International Baccalaureate	3.50				3.50	3.50				3.50
22910	Equity & Inclusion					0.00	2.00			1.00	3.00
	<i>Total Support Svcs - Inst. Staff</i>	57.50	13.00	34.10	55.80	160.40	62.00	13.00	37.45	56.80	169.25
23120	Board Secretary/Clerk				1.00	1.00				1.00	1.00
23180	Staff Relations	2.00				2.00	2.00				2.00
23181	Staff Relations ESP Council				2.00	2.00				2.00	2.00
23210	Office of the Superintendent		2.00		1.00	3.00		2.00		1.00	3.00
23220	Community Relations Services					0.00					0.00
23240	Special Programs					0.00					0.00
23910	Charter School Administration			2.00		2.00			2.00		2.00
	<i>Total General Administration</i>	2.00	2.00	2.00	4.00	10.00	2.00	2.00	2.00	4.00	10.00
24110	Office of the Principal		84.00	1.00	184.82	269.82		86.50	1.00	186.44	273.94
24130	Business Mgmt High Schools		2.00		5.00	7.00		2.00		5.00	7.00
	<i>Total School Administration</i>	0.00	86.00	1.00	189.82	276.82	0.00	88.50	1.00	191.44	280.94
25010	Business Services		1.00		1.00	2.00		1.00		1.00	2.00
25100	Financial Services	0.00	1.00	5.50	10.00	16.50	0.00	1.00	7.50	10.00	18.50
25200	Procurement		1.00	5.00	1.00	7.00		1.00	5.00	1.00	7.00
25300	Warehouse				5.00	5.00				5.00	5.00
	<i>Total Business Services</i>	0.00	3.00	10.50	17.00	30.50	0.00	3.00	12.50	17.00	32.50



FY23 Requested Changes					FY23 Adopted Staffing Levels					PROGRAM
Teacher	Admin	Prof	ESP	Total	Teacher	Admin	Prof	ESP	Total	
(32.50)			0.45	(32.05)	518.15	0.00	0.00	48.26	566.41	00100
(14.90)				(14.90)	223.20	0.00	0.00	6.88	230.08	00200
(16.70)			(1.00)	(17.70)	256.60	0.00	0.00	5.00	261.60	00300
(0.80)				(0.80)	3.60	0.00	0.00	0.00	3.60	009AV
(64.90)	0.00	0.00	(0.55)	(65.45)	1,001.55	0.00	0.00	60.14	1,061.69	Total All Schools
			(0.88)	(0.88)	1.10	0.00	0.00	1.76	2.86	00400
				0.00	40.60	0.00	0.00	0.00	40.60	00700
(0.50)			1.00	0.50	32.20	0.00	0.00	1.00	33.20	00900
9.00				9.00	28.00	0.00	0.00	0.81	28.81	00901
1.00				1.00	14.50	0.00	0.00	1.00	15.50	009AC
(8.00)				(8.00)	35.50	0.00	0.00	0.00	35.50	009AL
(1.00)				(1.00)	5.50	0.00	0.00	0.00	5.50	009DS
2.00				2.00	12.00	0.00	0.00	0.00	12.00	009EC
(5.50)			7.52	2.02	34.50	0.00	0.00	29.00	63.50	009ES
				0.00	3.00	0.00	0.00	0.00	3.00	009EX
(1.50)				(1.50)	29.50	0.00	0.00	0.00	29.50	05110
				0.00	7.00	0.00	0.00	0.00	7.00	08910
(4.30)			(2.00)	(6.30)	124.20	0.00	0.00	232.30	356.50	17000
0.50				0.50	32.74	0.00	0.00	0.88	33.62	17710
				0.00	10.00	0.00	0.00	28.35	38.35	17910
2.00		3.00	(3.00)	2.00	5.00	0.00	3.00	0.00	8.00	17990
(71.20)	0.00	3.00	2.09	(66.11)	1,416.89	0.00	3.00	355.24	1,775.13	Total General Education

	1.00	(1.00)		0.00	0.00	1.00	0.00	2.00	3.00	21110
2.90				2.90	24.00	0.00	0.00	0.00	24.00	21130
			3.00	3.00	0.00	0.00	2.00	5.00	7.00	21140
				0.00	0.00	0.00	1.00	2.00	3.00	21150
(1.00)				(1.00)	5.00	0.00	0.00	0.00	5.00	21180
			1.00	1.00	0.00	0.00	0.00	10.88	10.88	21190
4.10				4.10	112.20	1.00	3.00	1.00	117.20	21220
				0.00	3.00	0.00	0.00	0.00	3.00	21260
				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	21390
2.00				2.00	22.80	0.00	0.00	0.00	22.80	21400
				0.00	2.00	0.00	0.00	0.00	2.00	21500
				0.00	8.00	0.00	0.00	0.00	8.00	21600
				0.00	4.00	0.00	0.00	0.00	4.00	21700
			4.16	4.16	0.00	0.00	0.00	6.16	6.16	21910
8.00	1.00	(1.00)	8.16	16.16	198.10	2.00	6.00	27.04	233.14	Total Support Svcs - Students

	1.00			1.00	0.00	5.00	0.00	2.00	7.00	22110
1.00		(1.00)		0.00	2.50	2.00	5.00	1.20	10.70	22120
				0.00	0.00	0.00	0.00	3.00	3.00	2212Y
				0.00	2.00	0.00	1.00	2.00	5.00	22130
				0.00	0.00	1.00	6.00	2.00	9.00	22140
				0.00	1.00	0.00	1.00	0.00	2.00	22190
				0.00	0.00	0.00	4.00	4.00	8.00	22210
(1.00)				(1.00)	51.00	0.00	0.00	29.00	80.00	22220
				0.00	0.00	0.00	5.00	1.00	6.00	22240
				0.00	0.00	1.00	4.95	3.60	9.55	22310
				0.00	0.00	0.00	3.50	2.00	5.50	22320
				0.00	0.00	1.00	0.00	3.00	4.00	22330
				0.00	0.00	4.00	4.00	1.00	9.00	22340
				0.00	0.00	0.00	1.00	0.50	1.50	22350
				0.00	0.00	0.00	1.00	0.50	1.50	22370
				0.00	0.00	0.00	0.00	1.00	1.00	22380
0.50				0.50	4.00	0.00	0.00	0.00	4.00	22410
(2.00)			(1.00)	(3.00)	0.00	0.00	0.00	0.00	0.00	22910
(1.50)	1.00	(1.00)	(1.00)	(2.50)	60.50	14.00	36.45	55.80	166.75	Total Support Svcs - Instr. Staff

				0.00	0.00	0.00	0.00	1.00	1.00	23120
				0.00	2.00	0.00	0.00	0.00	2.00	23180
				0.00	0.00	0.00	0.00	2.00	2.00	23181
(1.00)			(1.00)	0.00	0.00	1.00	0.00	1.00	2.00	23210
				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	23240
				0.00	0.00	0.00	2.00	0.00	2.00	23910
0.00	(1.00)	0.00	0.00	(1.00)	2.00	1.00	2.00	4.00	9.00	Total General Administration

	(3.00)		(0.50)	(3.50)	0.00	83.50	1.00	185.94	270.44	24110
				0.00	0.00	2.00	0.00	5.00	7.00	24130
0.00	(3.00)	0.00	(0.50)	(3.50)	0.00	85.50	1.00	190.94	277.44	Total School Administration

				0.00	0.00	1.00	0.00	1.00	2.00	25010
				0.00	0.00	1.00	7.50	10.00	18.50	25100
				0.00	0.00	1.00	5.00	1.00	7.00	25200
				0.00	0.00	0.00	0.00	5.00	5.00	25300
0.00	0.00	0.00	0.00	0.00	0.00	3.00	12.50	17.00	32.50	Total Business Services

**Authorized Staffing (All Funds) for the Adopted FY 2022-23 Budget**

Program Number	FUND GENERAL FUND	FY21 Adopted and Board Approved Staffing Levels					FY22 Adopted and Board Approved Staffing Levels				
		Teacher	Admin	Prof	ESP	Total	Teacher	Admin	Prof	ESP	Total
26100	M & O - Supervision		2.00	1.50	5.50	9.00		2.00	1.50	5.50	9.00
26210	M & O - Operations				209.50	209.50				209.50	209.50
26230	M & O - Maintenance				49.00	49.00				50.00	50.00
26250	M & O - Utilities (RCM)				1.00	1.00				1.00	1.00
26300	Grounds Maintenance				21.00	21.00				21.00	21.00
26500	Non-student Vehicle Maint			0.10	1.00	1.10			0.10	1.00	1.10
26600	Security Services			4.00	59.00	63.00			4.00	59.00	63.00
27100	Transportation Supervision		1.00	1.00	9.00	11.00		1.00	1.00	9.00	11.00
27200	Vehicle Operation Services				98.90	98.90				98.90	98.90
27400	Vehicle Services			0.90	6.00	6.90			0.90	6.00	6.90
27500	Small Engine Maintenance				2.00	2.00				2.00	2.00
	<i>Total Operations and Maintenance</i>	0.00	3.00	7.50	461.90	472.40	0.00	3.00	7.50	462.90	473.40
28010	Support Services - Central		2.00	1.00	2.00	5.00		2.00	1.00	2.00	5.00
28130	Grant Administration			2.00	3.00	5.00			2.00	3.00	5.00
28230	Public Communication Svcs		1.00	1.00	2.00	4.00		1.00	1.00	2.00	4.00
28300	Human Resource Services		2.00	5.00	11.00	18.00		2.00	5.00	12.00	19.00
28341	Non-Inst Staff Training				3.00	3.00				3.00	3.00
28380	Equal Op Prog & Ombudsman			1.00	1.00	2.00			1.00	1.00	2.00
28400	Applications and Development		1.00	10.00	3.00	14.00		1.00	10.00	3.00	14.00
28420	Applications Development and Support	0.00	0.00	13.00	2.00	15.00	0.00	0.00	13.00	2.00	15.00
28440	Network Operation Services		1.00	7.00		8.00		1.00	7.00		8.00
28450	Telecommunications			1.00	1.00	2.00			1.00	1.00	2.00
	<i>Total Support Svcs - Central</i>	0.00	7.00	41.00	28.00	76.00	0.00	7.00	41.00	29.00	77.00
29100	Volunteer Services			2.00	1.50	3.50			2.00	1.50	3.50
	<i>Total Other Support Svcs</i>	0.00	0.00	2.00	1.50	3.50	0.00	0.00	2.00	1.50	3.50
33100	Tesla Infant / Toddler				7.16	7.16				7.16	7.16
33500	Facility Rental			2.00	0.00	2.00			2.00	0.00	2.00
34100	Adult Basic Education	1.78			1.78	1.78	1.78				1.78
	<i>Total Non-Instructional Svcs</i>	1.78	0.00	2.00	7.16	10.94	1.78	0.00	2.00	7.16	10.94
<b>GENERAL FUND TOTAL</b>		<b>1,705.58</b>	<b>115.00</b>	<b>105.10</b>	<b>1,135.17</b>	<b>3,060.85</b>	<b>1,743.97</b>	<b>117.50</b>	<b>112.45</b>	<b>1,141.83</b>	<b>3,115.75</b>
Fund 18	Risk Related Activities Fund	0.00	0.30	4.40	1.00	5.70	0.00	0.30	4.40	1.00	5.70
00400	Colorado Preschool	24.00	0.00	0.00	27.54	51.54	24.00	0.00	0.00	28.35	52.35
22380	Preschool Supervision	4.00	0.00	1.00	1.81	6.81	4.00	0.00	1.00	1.81	6.81
	<i>Total Colorado Preschool Fund</i>	28.00	0.00	1.00	29.35	58.35	28.00	0.00	1.00	30.16	59.16
<b>GENERAL FD WITH RISK &amp; PRESCHOOL</b>		<b>1,733.58</b>	<b>115.30</b>	<b>110.50</b>	<b>1,165.52</b>	<b>3,124.90</b>	<b>1,771.97</b>	<b>117.80</b>	<b>117.85</b>	<b>1,172.99</b>	<b>3,180.61</b>
<b>SPECIAL REVENUE FUNDS</b>											
Fund 21	Food Service Fund		1.00	2.80	213.53	217.33		1.00	2.80	214.44	218.24
Fund 22	Desig. Purpose Grants Fund	138.97	3.50	9.55	44.38	196.40	203.66	4.50	10.55	46.38	265.09
<b>SPECIAL REVENUE FUNDS TOTAL</b>		<b>138.97</b>	<b>4.50</b>	<b>12.35</b>	<b>257.91</b>	<b>413.73</b>	<b>203.66</b>	<b>5.50</b>	<b>13.35</b>	<b>260.82</b>	<b>483.33</b>
<b>CAPITAL PROJECTS FUNDS</b>											
Fund 41	Building Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 43	Capital Reserve Fund	0.00	1.00	8.00	3.50	12.50	0.00	2.00	9.00	3.50	14.50
<b>CAPITAL PROJECTS FUNDS TOTAL</b>		<b>0.00</b>	<b>1.00</b>	<b>8.00</b>	<b>3.50</b>	<b>12.50</b>	<b>0.00</b>	<b>2.00</b>	<b>9.00</b>	<b>3.50</b>	<b>14.50</b>
<b>INTERNAL SERVICES FUNDS</b>											
Fund 64	Employee Benefits/Insurance		0.70	1.60	2.00	4.30		0.70	1.60	2.00	4.30
Fund 68	Production Printing Fund			1.00	18.00	19.00			2.00	18.00	20.00
<b>INTERNAL SERVICES FUNDS TOTAL</b>		<b>0.00</b>	<b>0.70</b>	<b>2.60</b>	<b>20.00</b>	<b>23.30</b>	<b>0.00</b>	<b>0.70</b>	<b>3.60</b>	<b>20.00</b>	<b>24.30</b>
<b>ALL FUNDS TOTAL</b>		<b>1,872.55</b>	<b>121.50</b>	<b>133.45</b>	<b>1,446.93</b>	<b>3,574.43</b>	<b>1,975.63</b>	<b>126.00</b>	<b>143.80</b>	<b>1,457.31</b>	<b>3,702.74</b>

FY23 Requested Changes					FY23 Adopted Staffing Levels					PROGRAM
Teacher	Admin	Prof	ESP	Total	Teacher	Admin	Prof	ESP	Total	
				0.00	0.00	2.00	1.50	5.50	9.00	26100
				0.00	0.00	0.00	0.00	209.50	209.50	26210
				0.00	0.00	0.00	0.00	50.00	50.00	26230
				0.00	0.00	0.00	0.00	1.00	1.00	26250
				0.00	0.00	0.00	0.00	21.00	21.00	26300
				0.00	0.00	0.00	0.10	1.00	1.10	26500
				0.00	0.00	0.00	4.00	59.00	63.00	26600
				0.00	0.00	1.00	1.00	9.00	11.00	27100
				0.00	0.00	0.00	0.00	98.90	98.90	27200
				0.00	0.00	0.00	0.90	6.00	6.90	27400
				0.00	0.00	0.00	0.00	2.00	2.00	27500
0.00	0.00	0.00	0.00	0.00	0.00	3.00	7.50	462.90	473.40	Total Operations and Maintenance
				0.00	0.00	2.00	1.00	2.00	5.00	28010
				0.00	0.00	0.00	2.00	3.00	5.00	28130
		1.00		1.00	0.00	1.00	2.00	2.00	5.00	28230
			1.00	1.00	0.00	2.00	5.00	13.00	20.00	28300
				0.00	0.00	0.00	0.00	3.00	3.00	28341
				0.00	0.00	0.00	1.00	1.00	2.00	28380
		1.00	(1.00)	0.00	0.00	1.00	11.00	2.00	14.00	28400
				0.00	0.00	0.00	13.00	2.00	15.00	28420
				0.00	0.00	1.00	7.00	0.00	8.00	28440
		1.00	(1.00)	0.00	0.00	0.00	2.00	0.00	2.00	28450
0.00	0.00	3.00	(1.00)	2.00	0.00	7.00	44.00	28.00	79.00	Total Support Svcs - Central
				0.00	0.00	0.00	2.00	1.50	3.50	29100
0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	1.50	3.50	Total Other Support Svcs
				0.00	0.00	0.00	0.00	7.16	7.16	33100
				0.00	0.00	0.00	2.00	0.00	2.00	33500
				0.00	1.78	0.00	0.00	0.00	1.78	34100
0.00	0.00	0.00	0.00	0.00	1.78	0.00	2.00	7.16	10.94	Total Non-Instructional Svcs
(64.70)	(2.00)	4.00	7.75	(54.95)	1,679.27	115.50	116.45	1,149.58	3,060.80	GENERAL FUND TOTAL
		(0.40)		(0.40)	0.00	0.30	4.00	1.00	5.30	Risk Related Activities Fund
				0.00	24.00	0.00	0.00	28.35	52.35	00400
				0.00	4.00	0.00	1.00	1.81	6.81	22380
0.00	0.00	0.00	0.00	0.00	28.00	0.00	1.00	30.16	59.16	Total Colorado Preschool Fund
(64.70)	(2.00)	3.60	7.75	(55.35)	1,707.27	115.80	121.45	1,180.74	3,125.26	GENERAL FUND RISK/PRESCHOOL
										SPECIAL REVENUE FUNDS
				0.00		1.00	2.80	214.44	218.24	Food Service Fund
77.99	14.00	21.00	80.65	193.64	281.65	18.50	31.55	127.03	458.73	Desig. Purpose Grants Fund
77.99	14.00	21.00	80.65	193.64	281.65	19.50	34.35	341.47	676.97	SPECIAL REV FUNDS TOTAL
										CAPITAL PROJECTS FUNDS
					0.00	0.00	0.00	0.00	0.00	Building Fund
	(1.00)	1.00		0.00	0.00	1.00	10.00	3.50	14.50	Capital Reserve Fund
0.00	(1.00)	1.00	0.00	0.00	0.00	1.00	10.00	3.50	14.50	CAPITAL PROJECTS FUNDS TOTAL
										INTERNAL SERVICES FUND
		(0.60)		(0.60)		0.70	1.00	2.00	3.70	Employee Benefits/Insurance Fund
				0.00			2.00	18.00	20.00	Production Printing Fund
0.00	0.00	(0.60)	0.00	(0.60)	0.00	0.70	3.00	20.00	23.70	INTERNAL SVCS FUND TOTAL
13.29	11.00	25.00	88.40	137.69	1,988.92	137.00	168.80	1,545.71	3,840.43	ALL FUNDS TOTAL

**STAFF CHANGES FOR ALL FUNDS FOR FY 2022-2023 ADOPTED BUDGET**

<b>General Fund (Fund 10)</b>	<b>Position</b>	<b>Funding Source</b>	<b>Employee Group</b>	<b>FTE</b>
<u>Program 00100-00300 Instruction</u>				
	Adjustment per allocation letters - elementary schools	General Fund	Teachers	(32.50)
	Adjustment per allocation letters - elementary schools	General Fund	ESP	0.45
	Adjustments per allocation letters - middle schools	General Fund	Teachers	(14.90)
	Adjustments per allocation letters - high schools	General Fund	Teachers	(16.70)
	Adjustments per allocation letters - high schools	General Fund	ESP	(1.00)
<u>Program 009AV AVID</u>				
	Adjustments per allocation letters	General Fund	Teachers	(0.80)
<u>Program 00400 BV Montessori</u>				
	Adjustment per allocation letters - elementary schools	General Fund	ESP	(0.88)
<u>Program 00900 General Education - Differentiated Staffing</u>				
	Reduce amount of FTE held for displaced teachers in FY22	General Fund	Teachers	(0.50)
	Adjustment per allocation letters - alternative schools	General Fund	ESP	1.00
<u>Program 00901 Spark Online</u>				
	Adjustment per allocation letters	General Fund	Teachers	9.00
<u>Program 009AC Achieve Online School</u>				
	Adjustment per allocation letters	General Fund	Teachers	1.00
<u>Program 009AL Alternative Programs</u>				
	Adjustment per allocation letters	General Fund	Teachers	(8.00)
<u>Program 009DS Digital High School</u>				
	Adjustment per allocation letters	General Fund	Teachers	(1.00)
<u>Program 009EC Early College High School</u>				
	Adjustment per allocation letters	General Fund	Teachers	2.00
<u>Program 009ES ESL/Foreign Language Studies</u>				
	Adjustment per allocation letters	General Fund	Teachers	(5.50)
		General Fund	ESP	7.52
<u>Program 05110 Teacher Learning Coaches</u>				
	Adjustment per allocation letters	General Fund	Teachers	(1.50)
<u>Program 17000 Special Education Teachers</u>				
	Adjustment per special education allocations	General Fund	Teachers	(4.30)
	Adjustment per special education allocations	General Fund	ESP	(2.00)
<u>Program 17710 Special Education - Speech Pathology</u>				
	Adjustment per special education allocations	General Fund	Teachers	0.50
<u>Program 17990 Special Education - Transition</u>				
	Adjustment per special education allocations	General Fund	Teachers	2.00
	Correction per salary plan	General Fund	Prof	3.00
	Correction per salary plan	General Fund	ESP	(3.00)
<u>Program 21110 Attendance Services</u>				
	Correction per salary plan	General Fund	Admin	1.00
	Correction per salary plan	General Fund	Prof	(1.00)
<u>Program 21130 Social Work Services</u>				
	Adjustment per special education allocations	General Fund	Teachers	2.90
<u>Program 21140 Pupil Accounting</u>				
	FY22 Adjustment to Mid-Year	General Fund	ESP	3.00
<u>Program 21180 Dropout Prevention Services</u>				
	Adjustment per allocation letters	General Fund	Teachers	(1.00)
<u>Program 21190 Community Liaisons</u>				
	Adjustment per allocation letters	General Fund	ESP	1.00
<u>Program 21220 Counseling Services</u>				
	Adjustment per allocation letters- non-special education positions MLO	General Fund	Teachers	9.00
	Adjustment per special education allocations	General Fund	Teachers	(4.90)
<u>Program 21910 Before and After School Program</u>				
	Adjustment per allocation letters	General Fund	ESP	(0.24)
	FY23 Incremental Budget Request (IBR)	General Fund	ESP	4.40
<u>Program 21400 Psychological Services</u>				
	Adjustment per allocation letters- MLO	General Fund	Teachers	2.00
<u>Program 22110 Student Achievement &amp; Accountability</u>				
	FY22 Adjustment to Mid-Year	General Fund	Admin	1.00
<u>Program 22120 Curriculum Alignment</u>				
	FY22 Adjustment to Mid-Year	General Fund	Prof	(1.00)
	FY22 Adjustment to Mid-Year	General Fund	Teachers	1.00
<u>Program 22220 School Library Services</u>				
	Adjustment per allocation letters	General Fund	Teachers	(1.00)
<u>Program 22410 International Baccalaureate</u>				
	Adjustment per allocation letters	General Fund	Teachers	0.50
<u>Program 22910 Equity and Inclusion</u>				
	FY23 Transfer of FTE	General Fund	Teachers	(2.00)
	FY23 Transfer of FTE	General Fund	ESP	(1.00)
<u>Program 23210 Office of the Superintendent</u>				
	FY23 Reduction in FTE	General Fund	Admin	(1.00)
<u>Program 24110 Building Administration</u>				
	Adjustment per allocation letters	General Fund	Admin	(3.00)
	Adjustment per allocation letters	General Fund	ESP	(0.50)
<u>Program 28230 Public Communications Services</u>				
	FY23 Incremental Budget Request (IBR)	General Fund	Prof	1.00
<u>Program 28300 Human Resource Services</u>				
	FY22 Adjustment to Mid-Year	General Fund	ESP	1.00
<u>Program 28400 Application Development and Support</u>				
	FY22 Adjustment to Mid-Year	General Fund	Prof	1.00
	FY22 Adjustment to Mid-Year	General Fund	ESP	(1.00)

**STAFF CHANGES FOR ALL FUNDS FOR FY 2022-2023 ADOPTED BUDGET**

	<b>Position</b>	<b>Funding Source</b>	<b>Employee Group</b>	<b>FTE</b>
<u>Program 28450 Telecommunications</u>				
	FY22 Adjustment to Mid-Year	General Fund	Prof	1.00
	FY22 Adjustment to Mid-Year	General Fund	ESP	(1.00)
	Subtotal Net Staffing Changes General Fund			<u>(54.95)</u>
	Teachers			(64.70)
	Admin			(2.00)
	Prof			4.00
	ESP			7.75
<b>Risk Related Activities Fund (Fund 18)</b>	Restructure	Risk	Pro	(0.40)
	Subtotal Net Staffing Changes Risk Related Activities Fund			<u>(0.40)</u>
<b>Colorado Preschool Fund (Fund 19)</b>		Colo Presch		0.00
	Subtotal Net Staffing Changes Colorado Preschool Fund			<u>0.00</u>
<b>Food Services Fund (Fund 21)</b>		Food Svcs		0.00
	Subtotal Net Staffing Changes Food Services Fund			<u>0.00</u>
<b>Designated Purpose Grants Fund (Fund 22)</b>	FTE adjustments provided by Grants Office	DPGF	Teachers	77.99
	FTE adjustments provided by Grants Office	DPGF	Admin	14.00
	FTE adjustments provided by Grants Office	DPGF	Prof	21.00
	FTE adjustments provided by Grants Office	DPGF	ESP	80.65
	Subtotal Net Staffing Changes Designated Purpose Grants Fund			<u>193.64</u>
<b>Capital Reserve Fund (Fund 43)</b>	Correction in Salary Plan	Cap Reserve	Admin	(1.00)
	Correction in Salary Plan	Cap Reserve	Prof	1.00
	Subtotal Net Staffing Changes Capital Reserve Fund			<u>0.00</u>
<b>Employee Benefits/Insurance Fund (Fund 64)</b>	Restructure	Insurance	Pro	(0.60)
	Subtotal Net Staffing Changes Employee Benefits/Insurance Fund			<u>(0.60)</u>
<b>Production Printing Fund (Fund 68)</b>		Printing		
	Subtotal Net Staffing Changes Production Printing Fund			<u>0.00</u>
	Total Staffing Change			<u><u>137.69</u></u>

**Teacher Staffing Based on Student Projections**  
**FY 22/23**  
**Elementary 25:1; Middle School at 30; High School at 33.5**

Elementary School	Employee FTE
Adams	18.400
Audubon	14.000
Bristol	13.900
BV Montessori	13.900
Carver	13.450
Chipeta	20.400
Columbia	14.900
Edison	13.900
Freedom	16.400
Fremont	16.400
Grant	19.400
Henry	15.400
Howbert	12.900
Jackson	16.400
Keller	17.450
King	14.900
Madison	14.900
Martinez	17.400
McAuliffe	23.400
Midland	10.400
Monroe	19.400
Penrose	14.900
Queen Palmer	10.400
Rogers	19.400
Rudy	16.400
Scott	24.500
Steele	13.900
Stratton	12.400
Taylor	10.100
Trailblazer	12.400
Twain	17.400
West Elem	12.400
Wilson	17.450
June Mods	
Total Elementary Schools	<u>519.250</u>
Middle School	
Galileo	20.600
Holmes	26.000
Jenkins	36.000
Mann	19.600
North	29.100
Russell	28.000
Sabin	29.000
Swigert	24.300
West	10.600
June mods	
Total Middle Schools	<u>223.200</u>
High School	
Coronado	60.300
Doherty	81.700 Less ROTC
Mitchell	48.100 Less ROTC
Palmer	69.100
June adjustment	
Subtotal High Schools	<u>259.200</u> *Total includes 2.6 Avid Teachers 009AV
Grand Total	1,001.650
ROTC staff	<u>7.000</u>
Grand Total	<u><u>1,008.650</u></u>
Alternative Schools	
RJWAC	2.500
Achieve On-line	14.500
Bijou	28.000
Career Pathways	8.500
Digital	8.000
Odyssey ECCO	6.500
Spark	13.000
Tesla	17.500
Alternative Sch Total	<u>98.500</u>

Program Breakdown:	00100	415.100	
	00200	183.200	
	00300-15000	<u>403.350</u>	
		1,001.650	
	08910	<u>7.000</u>	
		1,008.650	
high schools		266.200	
elem band/orchestra		14.350	
elem art/pe/music		88.700	
middle sch art/pe/music		<u>40.000</u>	
		409.250	
00100		409.600	
00100 elem special		5.500	
00400 elem special		1.100	
02000 elem		27.100	
08300 elem		31.500	
12000 elem		43.450	
12000 elem special		<u>1.00</u>	
		519.250	
00200		183.200	
02000 ms		8.300	
08300 ms		14.500	
12000 ms		<u>17.200</u>	
		223.200	
00300		19.800	
009AV		2.600	
02000 hs		10.500	
03000		5.000	
05000		42.900	
06000		20.600	
08300 hs		18.600	
09000		4.000	
10000		4.000	
11000		42.600	
12000 hs		9.200	
13000		41.000	
15000		<u>38.400</u>	
		259.200	
00100		415.100	
00200		183.200	
00300		19.800	
009AV		2.600	*1 AVID Teacher belongs to Alt Schools
02000		45.900	
03000		5.000	
05000		42.900	
06000		20.600	
08300		64.600	
09000		4.000	
10000		4.000	
11000		42.600	
12000		70.850	
13000		41.000	
15000		<u>38.400</u>	
		1,000.550	
00400 BV Montessori		1.100	
08910 JROTC		<u>7.000</u>	
		1,008.650	

Teacher Staffing Allocations  
FY22/23 Allocation Letters / Budgeted Staffing

							Other Specials		Art	PE	Music	Band / Orch		
Sch ID	School Name	Proj Total K-12	Proj Ct Kdgrtn	Proj Ct 1-12	00100 Kdgrtn	00100 - 15000	00100 - 15000		02000	08300	12000	12000	Total	Notes:
101	Adams	304.00	53.00	251.00	2.00	13.00			1.00	1.00	1.00	0.40	18.40	
102	Audubon	227.00	39.00	188.00	2.00	9.00			0.50	1.00	1.00	0.50	14.00	
104	Bristol	247.00	45.00	202.00	1.00	9.20	1.00		0.50	1.00	1.00	0.20	13.90	Other Specials - Suzuki music teacher
105	B V Montessori	164.00	33.00	131.00	2.00	7.90	1.60		0.90	0.50	0.60	0.40	13.90	1.0 Montessori; Other Specials Interventionist .50, .10 Music
106	Carver	200.00	38.00	162.00	1.00	10.00			0.50	1.00	0.50	0.45	13.45	
109	Chipeta	381.00	80.00	301.00	3.00	14.00			1.00	1.00	1.00	0.40	20.40	
107	Columbia	251.00	47.00	204.00	2.00	9.00	1.00		1.00	1.00	0.50	0.40	14.90	Other Specials - 1.0 Interventionist
108	Edison	241.00	51.00	190.00	2.00	9.00			1.00	1.00	0.50	0.40	13.90	
143	Freedom	302.00	51.00	251.00	3.00	10.00	0.00		1.00	1.00	1.00	0.40	16.40	
110	Fremont	310.00	50.00	260.00	3.00	10.00			1.00	1.00	1.00	0.40	16.40	
111	Grant	330.00	59.00	271.00	3.00	13.00			1.00	1.00	1.00	0.40	19.40	
112	Henry	300.00	51.00	249.00	2.00	9.00	1.00		1.00	1.00	1.00	0.40	15.40	Tosa
113	Howbert	223.00	42.00	181.00	2.00	8.00			0.50	1.00	1.00	0.40	12.90	
116	Jackson	307.00	54.00	253.00	2.00	11.00			0.50	1.00	1.50	0.40	16.40	
118	Keller	307.00	51.00	256.00	2.00	12.00			1.00	1.00	1.00	0.45	17.45	
119	King	268.00	48.00	220.00	1.00	11.00			1.00	1.00	0.50	0.40	14.90	
123	Madison	242.00	40.00	202.00	1.00	11.00			1.00	0.50	1.00	0.40	14.90	
122	Martinez	332.00	61.00	271.00	2.00	12.00			1.00	1.00	1.00	0.40	17.40	
142	McAuliffe	440.00	72.00	368.00	4.00	15.00	1.00		1.00	1.00	1.00	0.40	23.40	Other Specials - 1.0 math teacher
124	Midland	118.00	19.00	99.00	1.00	7.00			0.50	1.00	0.50	0.40	10.40	
125	Monroe	310.00	49.00	261.00	1.00	15.00			1.00	1.00	1.00	0.40	19.40	
127	Penrose	284.00	54.00	230.00	3.00	9.00			0.50	1.00	1.00	0.40	14.90	
126	Q Palmer	172.00	34.00	138.00	2.00	6.00			0.50	0.50	1.00	0.40	10.40	
129	Rogers	269.00	49.00	220.00	2.00	13.50	1.00		0.50	1.00	1.00	0.40	19.40	Dean at Rogers
131	Rudy	315.00	59.00	256.00	2.00	11.00			1.00	1.00	1.00	0.40	16.40	
140	Scott	441.00	77.00	364.00	4.00	16.00	1.00		1.00	1.00	1.00	0.50	24.50	Other Specials - 1.0 science teacher
132	Steele	244.00	46.00	198.00	2.00	9.00			0.70	1.00	0.80	0.40	13.90	
133	Stratton	257.00	33.00	224.00	1.00	8.00			1.00	1.00	1.00	0.40	12.40	
134	Taylor	139.00	31.00	108.00	2.00	5.00			0.50	1.00	1.20	0.40	10.10	
139	Trailblazer	205.00	37.00	168.00	1.00	9.00			0.50	1.00	0.50	0.40	12.40	
135	Twain	308.00	51.00	257.00	3.00	11.00			1.00	1.00	1.00	0.40	17.40	
148	West K-5	145.00	28.00	117.00	1.00	8.00	0.00		1.00	1.00	1.00	0.40	12.40	
138	Wilson	309.00	52.00	257.00	3.00	11.00			1.00	1.00	1.00	0.45	17.45	
	Subtotal	8,892.00	1,584.00	7,308.00	68.00	341.60	7.60		27.10	31.50	30.10	13.35	519.25	



Teacher Staffing Allocations  
FY22/23 Allocation Letters / Budgeted Staffing

					Other Specials							
		Proj Total K-12	Proj Ct 1-12		00200 - 15000	00200 - 15000	00200 - 15000					
250	Galileo	397.00	397.00		20.60							20.60
242	Holmes	495.00	495.00		26.00							26.00
249	Jenkins	703.00	703.00		36.00							36.00
244	Mann	382.00	382.00		19.60							19.60
245	North	498.00	498.00		29.10							29.10
246	Russell	517.00	517.00		28.00							28.00
247	Sabin	612.00	612.00		29.00							29.00
251	Swigert	478.00	478.00		24.30							24.30
248	West	183.00	183.00		10.60							10.60
	Subtotal	4,265.00	4,265.00		223.20	0.00	0.00	0.00	0.00	0.00	0.00	223.20

		Proj Total K-12	Proj Ct 1-12	Classroom	Deans IBR	Tutor Center IBR	Other Specials	AVID IBR FY11	JROTC			
				00300- 15000	00300- 15000	00300- 15000	00300- 15000	00300- 15000	08910			
350	Coronado	1,205.00	1,205.00	52.70	1.00	1.00	4.00	1.60				60.30
351	Doherty	1,803.00	1,803.00	72.50	1.00	1.00	6.20	1.00	3.00			84.70
352	Mitchell	919.00	919.00	39.50	1.00	1.00	6.60		4.00			52.10
353	Palmer	1,404.00	1,404.00	57.00	1.00	1.00	10.10					69.10
	Subtotal	5,331.00	5,331.00	221.70	4.00	4.00	26.90	2.60	7.00	0.00	0.00	259.20

Ace Teacher  
Other Special include 3.8  
CORE Impact & 1.4 TOSA Ace  
Teacher  
Other Special include 6.6  
CORE Impact; Ace Teacher  
  
Other Specials include 5.1  
CORE Impact, 1 Intervention,  
1 AVID, 3 IB Program

Elementary,  
Middle and High

1,001.65

		Proj Total K-12	Proj Ct 1-12	009AC	009AL	Sm Sch IBR Adj 009AL	009DS	009EC	Deans IBR FY17 009EC	AVID 009AV	00901	
400	RJ Wasson A C				2.50							2.50
462	Achievek12	330.00	330.00	14.50								14.50
464	Spark	333.00	333.00								28.00	28.00
470	Bijou	125.00	125.00		8.50							8.50
440	Career Pathways				8.00							8.00
461	Digital	140.00	140.00				6.50					6.50
454	Odyssey ECCO	320.00	320.00					11.00	1.00	1.00		13.00
475	Tesla	250.00	250.00		15.50	2.00						17.50
	Subtotal	1,498.00	1,498.00	14.50	34.50	2.00	6.50	11.00	1.00	1.00	28.00	98.50

Totals

19,986.00    18,402.00    801.00    46.10    6.00    60.50    45.10    31.10    14.35    28.00    1,032.15



# Colorado Springs School District 11

## PUPIL COUNT PROJECTION CALENDAR

August	Start of school. Prior year projections are compared to school enrollment.
September	Preparation for the official student count on or around October 1.
October	Student data is extracted and reviewed for the certified pupil count. Documentation is compiled to support each student included in the count.
November	Submission of October pupil count data to the Colorado Department of Education (CDE). Students reported by multiple districts are researched and resolved.
December	Final submission of student October pupil count. Submission certified by CDE.
December	<p>Projection process begins.</p> <ul style="list-style-type: none"><li>• The current year's certified pupil count information is added to a historical database.</li><li>• District projections by grade are calculated for each of six models: three-year and five-year cohort models; three-year and five-year percentage models; and three-year and five-year regression models. The average of the six models is calculated.</li><li>• Whichever model's outcome is closest to the average of the results for the six models is selected for the next year projections. Adjustments are made after considering current circumstances such as permit history, non-district charter school enrollment, and real-estate developments.</li></ul>
January	<p>Projection process continues.</p> <ul style="list-style-type: none"><li>• Preliminary school level projections are prepared using the selected projection model based on the current school configuration.</li><li>• Preliminary projections by school are reviewed with Executive Directors of K-12 Schools and the Executive Director of Human Resources. Minor modifications are made based on input of leadership, staying within the totals generated by the model for elementary, middle and high school levels.</li></ul>
February	<p>Projection process continues.</p> <ul style="list-style-type: none"><li>• Preliminary projections are distributed to the superintendent, deputy superintendents and principals for review. Principals notify their executive directors of specific situations in their school which may affect enrollment.</li><li>• If needed, a second meeting is held with the Executive Directors of K-12 Schools and the Executive Director of Human Resources to review revised projections and modify the projections by school and by grade.</li><li>• Executive Directors of K-12 schools provide feedback on specific situations affecting projections. Final modifications to the projections are made, and the final projections by school and by grade are distributed.</li></ul>
March	<p>Projection process continues.</p> <ul style="list-style-type: none"><li>• Human Resources staff notifies the schools of their staffing projections for the following school year based on pupil count projections.</li></ul>

# Colorado Springs School District 11

## The Six Models Used in Calculating Pupil Projections

All models are based on historical student October count submissions that have either been audited by the Colorado Department of Education (CDE) or certified but not yet audited.

### Three Year and Five Year Cohort Projection Models

The cohort model uses the percent change in the enrollment of students as they move from one grade to the next (e.g. last year's kindergarten enrollment compared to this year's first-grade enrollment). Following is a quick summary of this model. Projections for first grade 2020-21 are calculated by: (1) dividing the total first-grade enrollment of the current year (2019-20) by the total kindergarten enrollment of the previous year (2018-19) to determine the percent change between the two years; (2) repeating this calculation to determine the percent change from kindergarten to first-grade for the previous three or five years; (3) multiplying the average (mean) of the percent changes for the last three or five years by the total kindergarten enrollment of the current year (2019-20). This process is repeated for each grade level. The sum of the totals from each grade level are used to produce a district total.

Note: Kindergarten projections use the percentage model as there is no previous year cohort.

### Three Year and Five Year Percentage Models

The percentage model uses the percent change in the enrollment of at a specific grade from year to year (e.g. last year's first-grade enrollment compared to this year's first-grade enrollment). Following is a quick summary of this model. Projections for kindergarten 2020-21 are calculated by: (1) dividing the total kindergarten enrollment of the current year (2019-20) by the total kindergarten enrollment of the previous year (2018-19) to determine the percent change between the two years; (2) repeating this calculation to determine the percent change in kindergarten enrollment for the previous three or five years; (3) multiplying the average (mean) of the percent changes for the last three or five years by the total kindergarten enrollment of the current year (2019-20). This process is repeated for each grade level. The sum of the totals from each grade level are used to produce a district total.

### Three Year and Five Year Regression Models

The regression model uses an exponential regression for the previous years at a specific grade level (e.g. the enrollment in kindergarten for the last three or five years, to include the enrollment from the current year). An exponential regression is the process of finding the exponential function of the form  $y=ab^x$  (where x represents the year of the October count) that best fits the enrollments over the past years (Excel was used for these calculations). A quick summary of this model follows. Projections for kindergarten 2020-21 are calculated by: (1) calculating the best fit exponential function ( $y=ab^x$ ) for the last three or five years' kindergarten enrollments (includes the current year's enrollment); (2) substitute 2020 into the function for x. This process is repeated for each grade level. The sum of the totals from each grade level are used to produce a district total.

Whichever model's outcome is closest to the average of the results for the six models is then used for the current five-year projection. The models are initially generated on historical audited and certified pupil count data. Other factors, such as anticipated housing build-outs and charter school additions or closings, are also considered prior to the finalization of the projections.

# Colorado Springs School District 11

## DESCRIPTION OF PUPIL COUNT PROJECTION TERMINOLOGY

The 2020-2024 pupil count projections are calculated using the three year percentage change model. In general, “head count” refers to the number of students and “FTE” refers to the full time equivalent funding level for reimbursement by the state of Colorado. Full time students in grades 1-12 are funded as 1.0 FTE; kindergarten and preschool students are calculated at .5 FTE.

**Historical enrollment and projections are presented by type of school/program and grade level as follows:**

**Traditional Schools** include all non-charter brick-and-mortar schools, excluding the alternative schools and programs listed below. Buena Vista public Montessori school is included in projections for traditional schools.

**Achieve Online** is a state approved, multi-district online program offered by District 11, serving grades 6-12.

**Alternative Schools and Programs** include non-traditional learning environments and programs offered to meet diverse student needs. These include: The Bijou School, Digital School, Odyssey ECCO, Transition Program and Tesla Educational Opportunity School.

**Charter Schools** include the Academy for Advanced and Creative Learning (Academy ACL), CIVA, Community Prep School, Eastlake High School, GLOBE Charter School, and Roosevelt Charter Academy.

**Elementary School** is the enrollment for grades K-5.

**Middle School** is the enrollment for grades 6-8.

**High School** is the enrollment for grades 9-12.

**K-12 Head Count** is the combined enrollment of Elementary, Middle and High Schools.

### **Adjustments to Full-Time Equivalent (FTE) Pupil Counts:**

For each school/program grouping, adjustments are made to enrollment as follows:

**Less .5 Part-Time:** All students that are attending school as a part-time student are subtracted at .5 FTE from the K-12 head count. Part-time students attend for at least 90 hours but less than 360 hours in the semester of the pupil count date. (Example: high school students with less than a full schedule).

**.5 CPP Preschool and .5 Special Education Preschool:** Students attending preschool under the Colorado Preschool Program (CPP) and special education criteria are added at .5 FTE.

**Total FTE** is the K-12 head count less .5 FTE for part-time students, plus .5 FTE for preschool students.

**Total FTE Change** and **Percent Change** is the increase/decrease of the **Student October Count FTE** from the previous year.

	Colorado Springs School District 11								
	October 2022-2026 Pupil Count Projections by Level								
	Certified Oct 2018	Certified Oct 2019	Certified Oct 2020	Certified Oct 2021	Projected Oct 2022	Projected Oct 2023	Projected Oct 2024	Projected Oct 2025	Projected Oct 2026
<b>Pupil Head Counts:</b>									
<b>Traditional Schools</b>									
Elementary School	11,141	10,930	9,502	9,254	8,892	8,430	8,040	7,693	7,615
Middle School	5,471	5,323	4,871	4,567	4,265	4,005	3,842	3,589	3,284
High School	6,038	5,907	5,750	5,448	5,331	5,094	4,645	4,343	3,967
<b>K-12 Head Count - Traditional Schools</b>	<b>22,650</b>	<b>22,160</b>	<b>20,123</b>	<b>19,269</b>	<b>18,488</b>	<b>17,529</b>	<b>16,528</b>	<b>15,625</b>	<b>14,866</b>
<b>Achieve and Spark Online</b>									
Elementary Online	0	0	0	184	178	178	178	178	178
Middle Online	50	55	62	169	175	175	175	175	175
High Online	197	212	246	255	310	310	310	310	310
<b>K-12 Head Count - Online</b>	<b>247</b>	<b>267</b>	<b>308</b>	<b>608</b>	<b>663</b>	<b>663</b>	<b>663</b>	<b>663</b>	<b>663</b>
<b>Alternative Schools and Programs</b>									
Elementary School	8	7	9	2	2	2	2	2	2
Middle School	33	47	26	19	32	32	32	32	32
High School	758	839	883	858	868	868	868	868	868
<b>K-12 Head Count - Alternative Sch &amp; Prgms</b>	<b>799</b>	<b>893</b>	<b>918</b>	<b>879</b>	<b>902</b>	<b>902</b>	<b>902</b>	<b>902</b>	<b>902</b>
<b>Charter Schools</b>									
Elementary School	980	937	804	727	711	711	711	711	711
Middle School	110	109	109	94	115	115	115	115	115
High School	658	520	519	487	485	485	485	485	485
<b>K-12 Head Count - Charter Schools</b>	<b>1,748</b>	<b>1,566</b>	<b>1,432</b>	<b>1,308</b>	<b>1,311</b>	<b>1,311</b>	<b>1,311</b>	<b>1,311</b>	<b>1,311</b>
<b>Total District Head Count</b>									
Elementary School	12,129	11,874	10,315	10,167	9,783	9,321	8,931	8,584	8,506
Middle School	5,664	5,534	5,068	4,849	4,587	4,327	4,164	3,911	3,606
High School	7,651	7,478	7,398	7,048	6,994	6,757	6,308	6,006	5,630
<b>K-12 Head Count - All</b>	<b>25,444</b>	<b>24,886</b>	<b>22,781</b>	<b>22,064</b>	<b>21,364</b>	<b>20,405</b>	<b>19,404</b>	<b>18,501</b>	<b>17,742</b>
<b>Adjustment to Full-Time Equivalent Pupil Counts:</b>									
<b>K-12 Head Count - Traditional Schools</b>	22,650	22,160	20,123	19,269	18,488	17,529	16,528	15,625	14,866
Less .5 Kindergarten*	946.5	4.5	2.0	1.5	0.0	0.0	0.0	1.0	1.0
Less .5 Part Time	27.5	23.0	18.5	19.5	19.5	19.5	19.5	19.5	19.5
<b>Total K-12 FTE</b>	<b>21,676.0</b>	<b>22,132.5</b>	<b>20,102.5</b>	<b>19,248.0</b>	<b>18,468.5</b>	<b>17,509.6</b>	<b>16,508.1</b>	<b>15,604.2</b>	<b>14,845.2</b>
.5 CPP Preschool	269.5	363.0	334.5	375.0	375.0	375.0	375.0	375.0	375.0
.5 Spec Ed Preschool	93.5	96.0	74.5	78.5	78.5	78.5	78.5	78.5	78.5
<b>Total PK-12 FTE Traditional Schools</b>	<b>22,039.0</b>	<b>22,591.5</b>	<b>20,511.5</b>	<b>19,701.5</b>	<b>18,922.0</b>	<b>17,963.1</b>	<b>16,961.6</b>	<b>16,057.7</b>	<b>15,298.7</b>
<b>K-12 Head Count - Achieve and Spark Online</b>	247.0	267.0	308.0	608.0	663.0	663.0	663.0	663.0	663.0
Less .5 Kindergarten*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Less .5 Part Time	0.0	0.5	0.5	0.5	0.0	0.0	0.0	0.0	0.0
<b>Total K-12 FTE Online</b>	<b>247.0</b>	<b>266.5</b>	<b>307.5</b>	<b>607.5</b>	<b>663.0</b>	<b>663.0</b>	<b>663.0</b>	<b>663.0</b>	<b>663.0</b>
<b>K-12 Head Count - Alternative Sch &amp; Prgms</b>	799.0	893.0	918.0	879.0	902.0	902.0	902.0	902.0	902.0
Less .5 Kindergarten*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Less .5 Part Time	35.0	39.0	23.0	33.5	33.5	33.5	33.5	33.5	33.5
<b>Total K-12 FTE</b>	<b>764.0</b>	<b>854.0</b>	<b>895.0</b>	<b>845.5</b>	<b>868.5</b>	<b>868.5</b>	<b>868.5</b>	<b>868.5</b>	<b>868.5</b>
.5 CPP Preschool	152.0	122.0	101.5	85.0	85.0	85.0	85.0	85.0	85.0
.5 Spec Ed Preschool	22.0	14.0	13.5	28.0	28.0	28.0	28.0	28.0	28.0
<b>Total PK-12 FTE Alternative Schools &amp; Prgms</b>	<b>938.0</b>	<b>990.0</b>	<b>1,010.0</b>	<b>958.5</b>	<b>981.5</b>	<b>981.5</b>	<b>981.5</b>	<b>981.5</b>	<b>981.5</b>
<b>K-12 Head Count - Charter Schools</b>	1,748.0	1,566.0	1,432.0	1,308.0	1,311.0	1,311.0	1,311.0	1,311.0	1,311.0
Less .5 Kindergarten*	79.5	5.0	3.0	0.5	0.5	0.5	0.5	0.5	0.5
Less .5 Part Time	5.0	8.0	6.5	0.5	0.5	0.5	0.5	0.5	0.5
<b>Total K-12 FTE Charter Schools</b>	<b>1,663.5</b>	<b>1,553.0</b>	<b>1,422.5</b>	<b>1,307.0</b>	<b>1,310.0</b>	<b>1,310.0</b>	<b>1,310.0</b>	<b>1,310.0</b>	<b>1,310.0</b>
<b>Total District FTE Count</b>	<b>24,887.5</b>	<b>25,401.0</b>	<b>23,251.5</b>	<b>22,574.5</b>	<b>21,876.5</b>	<b>20,917.6</b>	<b>19,916.1</b>	<b>19,012.2</b>	<b>18,253.2</b>
<b>Total FTE Change from Previous Year</b>	<b>(1,017.0)</b>	<b>513.5</b>	<b>(2,149.5)</b>	<b>(677.0)</b>	<b>(698.0)</b>	<b>(958.9)</b>	<b>(1,001.6)</b>	<b>(903.9)</b>	<b>(759.0)</b>
<b>% Change from Previous Year</b>	<b>-3.9%</b>	<b>2.1%</b>	<b>-8.5%</b>	<b>-2.9%</b>	<b>-3.1%</b>	<b>-4.4%</b>	<b>-4.8%</b>	<b>-4.3%</b>	<b>-3.8%</b>

**BUILDING LEVEL**

**PROJECTIONS**

**BY GRADE**

**FALL 2022**

**Colorado Springs School District 11**  
**School Level Projections**  
**Fall 2022**

Elementary School	FD-K	1	2	3	4	5	Total
Adams	53	51	39	49	51	61	304
Audubon	39	37	25	32	43	51	227
Bristol	45	46	44	35	40	37	247
Buena Vista	33	34	24	31	21	21	164
Carver	38	34	31	36	34	27	200
Chipeta	80	83	58	57	56	47	381
Columbia	47	47	35	43	45	34	251
Edison	51	51	37	28	36	38	241
Freedom	51	51	44	48	50	58	302
Fremont	50	48	47	48	59	58	310
Grant	59	56	54	53	60	48	330
Henry	51	51	43	54	45	56	300
Howbert	42	43	32	36	39	31	223
Jackson	54	51	50	51	47	54	307
Keller	51	49	38	64	50	55	307
King	48	47	38	41	53	41	268
Madison	40	35	46	40	47	34	242
Martinez	61	55	54	55	53	54	332
McAuliffe	72	71	64	84	72	77	440
Midland	19	19	11	27	19	23	118
Monroe	49	48	48	55	41	69	310
Penrose	54	51	52	37	40	50	284
Queen Palmer	34	33	18	26	38	23	172
Rogers	49	48	40	50	44	38	269
Rudy	59	59	52	47	51	47	315
Scott	77	74	69	77	72	72	441
Steele	46	45	42	32	41	38	244
Stratton	33	30	40	47	62	45	257
Taylor	31	30	23	22	14	19	139
Trailblazer	37	36	34	36	33	29	205
Twain	51	49	50	43	46	69	308
West Elementary	28	27	23	20	21	26	145
Wilson	52	52	49	40	59	57	309
<b>Total Elementary Schools</b>	<b>1,584</b>	<b>1,541</b>	<b>1,354</b>	<b>1,444</b>	<b>1,482</b>	<b>1,487</b>	<b>8,892</b>

Middle School	6	7	8	9	10	11	12	Total
Galileo	135	135	127					397
Holmes	167	161	167					495
Jenkins	225	209	269					703
Mann	122	126	134					382
North	168	155	175					498
Russell	172	174	171					517
Sabin	212	220	180					612
Swigert	154	152	172					478
West Middle	68	59	56					183
<b>Total Middle Schools</b>	<b>1,423</b>	<b>1,391</b>	<b>1,451</b>					<b>4,265</b>

High School	6	7	8	9	10	11	12	Total
Coronado				300	286	331	288	1,205
Doherty				502	479	423	399	1,803
Mitchell				254	241	255	169	919
Palmer				383	364	350	307	1,404
<b>Total High Schools</b>				<b>1,439</b>	<b>1,370</b>	<b>1,359</b>	<b>1,163</b>	<b>5,331</b>

<b>Total Traditional Schools</b>								<b>18,488</b>
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**Colorado Springs School District 11**  
**School Level Projections by Grade**  
**Fall 2022**

	FD-K	1	2	3	4	5	6	7	8	9	10	11	12	Total
<b>Total Traditional Schools</b>	<b>1,584</b>	<b>1,541</b>	<b>1,354</b>	<b>1,444</b>	<b>1,482</b>	<b>1,487</b>	<b>1,423</b>	<b>1,391</b>	<b>1,451</b>	<b>1,439</b>	<b>1,370</b>	<b>1,359</b>	<b>1,163</b>	<b>18,488</b>

<b>Online School</b>	FD-K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Achieve Online*	-	-	-	-	-	-	10	30	35	40	70	65	80	330
Spark Online	25	25	28	30	40	30	40	30	30	35	20	-	-	333
<b>Total Online Schools</b>	<b>25</b>	<b>26</b>	<b>30</b>	<b>33</b>	<b>44</b>	<b>35</b>	<b>56</b>	<b>67</b>	<b>73</b>	<b>84</b>	<b>100</b>	<b>76</b>	<b>92</b>	<b>663</b>

<b>Alternative School</b>	FD-K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Bijou*	-	-	-	-	-	-	-	-	-	15	22	37	51	125
Digital	-	-	-	-	-	-	-	-	-	-	-	15	125	140
Odyssey ECCO	-	-	-	-	-	-	-	-	-	90	85	70	75	320
Expelled Program	-	-	-	-	-	-	1	1	1	1	1	1	1	7
Tesla*	-	-	-	-	-	-	-	5	20	20	30	65	110	250
Transition	-	-	-	-	-	-	-	-	-	-	-	-	50	50
BOCES	-	-	-	-	-	2	1	1	2	-	1	-	3	10
<b>Total Alternative Schools and Programs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>7</b>	<b>23</b>	<b>126</b>	<b>139</b>	<b>188</b>	<b>415</b>	<b>902</b>

<b>Charter School</b>	FD-K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Academy ACL	32	32	35	35	30	30	35	35	31	-	-	-	-	295
CIVA	-	-	-	-	-	-	-	-	-	45	48	50	37	180
Community Prep*	-	-	-	-	-	-	-	-	-	15	30	40	120	205
GLOBE	19	16	13	13	15	10	14	-	-	-	-	-	-	100
Eastlake*	-	-	-	-	-	-	-	-	-	-	5	10	85	100
Roosevelt Charter	71	66	69	67	73	85	-	-	-	-	-	-	-	431
<b>Total Charter Schools</b>	<b>122</b>	<b>114</b>	<b>117</b>	<b>115</b>	<b>118</b>	<b>125</b>	<b>49</b>	<b>35</b>	<b>31</b>	<b>60</b>	<b>83</b>	<b>100</b>	<b>242</b>	<b>1,311</b>

<b>Total District 11 Projected K-12 Head Count</b>	<b>1,731</b>	<b>1,681</b>	<b>1,501</b>	<b>1,592</b>	<b>1,644</b>	<b>1,649</b>	<b>1,530</b>	<b>1,500</b>	<b>1,578</b>	<b>1,709</b>	<b>1,692</b>	<b>1,723</b>	<b>1,912</b>	<b>21,364</b>
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\*CDE recognized Alternative Education Campus



**SCHOOL ALLOCATIONS**

**FOR**

**INSTRUCTIONAL &**

**NON-INSTRUCTIONAL USES**

**Colorado Springs School District 11**  
**SCHOOL INSTRUCTIONAL ALLOCATIONS**  
**ADOPTED FY2022-2023 BUDGET**

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

**Colorado Springs School District 11**  
**SCHOOL INSTRUCTIONAL ALLOCATIONS**  
**ADOPTED FY2022-2023 BUDGET**

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

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

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

**Colorado Springs School District 11**  
**SCHOOL NON-INSTRUCTIONAL ALLOCATIONS**  
**ADOPTED FY2022-2023 BUDGET**

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

**Colorado Springs School District 11**  
**SCHOOL NON-INSTRUCTIONAL ALLOCATIONS**  
**ADOPTED FY2022-2023 BUDGET**

				Non-Instructional Office Accounts							
School	Loc #	Projected Count	Amount to Allocate	Office Allocation	Lunchroom Aides 012050	Teacher Extra-Duty 015020	Additional Clerical 015050	Related Benefits 020020/50	Graduation Supplies 061700	Mileage Allocation 058300	Total Office Accounts
Galileo Math and Science	250	397.0	27.40	10,877	-	5,300	2,300	1,699	-	103	20,279
Swigert Aerospace	251	478.0	27.40	13,097	-	5,300	2,300	1,699	-	103	22,499
Holmes Middle	242	495.0	27.40	13,563	-	5,300	2,300	1,699	-	103	22,965
Jenkins Middle	249	703.0	27.40	19,262	-	5,300	2,300	1,699	-	103	28,664
Mann Middle	244	382.0	27.40	10,466	-	5,300	2,300	1,699	-	103	19,868
North Middle	245	498.0	27.40	13,645	-	5,300	2,300	1,699	-	103	23,047
Russell Middle	246	517.0	27.40	14,165	-	5,300	2,300	1,699	-	103	23,567
Sabin Middle	247	612.0	27.40	16,768	-	5,300	2,300	1,699	-	103	26,170
West Middle	248	183.0	27.40	5,014	-	5,300	2,300	1,699	-	103	14,416
Total Middle School		4,265.0		116,857	-	47,700	20,700	15,291	-	927	201,475
Coronado High	350	1,205.0	29.20	35,186	-	14,100	1,345	3,452	2,500	103	56,686
Doherty High	351	1,803.0	29.20	52,647	-	14,100	1,345	3,452	2,500	103	74,147
Mitchell High	352	919.0	29.20	26,834	-	14,100	1,345	3,452	2,500	103	48,334
Palmer High	353	1,404.0	29.20	40,996	-	14,100	1,345	3,452	2,500	103	62,496
Total High School		5,331.0		155,663	-	56,400	5,380	13,808	10,000	412	241,663
Bijou School	470	125.0	29.20	3,650	-	5,100	1,345	1,441	500	103	12,139
Tesla	475	250.0	29.20	7,300	-	5,100	1,345	1,441	500	103	15,789
Odyssey ECCO	454	320.0	29.20	9,344	-	5,100	1,345	1,441	500	103	17,833
Spark	464	313.0	29.20	9,139	-	5,100	1,345	1,441	500	103	17,628
Digital High School	461	140.0	29.20	4,088	-	5,100	1,345	1,441	-	103	12,077
Achieve On-line	462	330.0	29.20	9,636	-	5,100	1,345	1,441	500	103	18,125
Total Alternative Programs		1,478.0		43,157	-	30,600	8,070	8,646	2,500	618	93,591
Total All Non-Instructional Accounts				\$543,302	\$119,625	\$142,950	\$34,150	\$66,323	\$12,500	\$8,359	\$927,209

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

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

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

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





**BUDGET BALANCING**

**AND**

**OTHER INFORMATION**

**Colorado Springs School District 11**  
**General Fund**  
**Preliminary Budget Development Assumptions**  
**FY22/23**

Assumed Changes For FY22/23			Projection	Projection Factors
Inflation Factor			3.5%	3.5%
Estimated Per Pupil Funding Rate before Budget Stabilization Factor			9,752.35	
Estimated Per Pupil Funding Rate after Budget Stabilization Factor			9,471.44	
Change in FPC			(371.0)	Increase (Decrease)
Budget Stabilization Factor			2.97%	
Projected Beginning balances 7/1/22:			(1,198,070)	90,612,898
Resources:			FTE	
			Recurring	Non-recurring
1		Increase Total Program - School Finance Formula	7,012,046	-
1a		Reduce SOT from Bond Levy	(1,200,000)	
2		Increase Categorical Inflation	0	-
2a		Increase Special Education from Interim School Finance	1,000,000	
3		Adjust to Charter Schools Projected Enrollment & Increased PPR	(1,500,000)	-
4		Adjust Charter School Administration Fee and Buyback Revenues	30,000	-
5		Adjust Capital Reserve Transfer	0	-
6		Adjust Risk Management Transfer	0	-
7		Adjust Allocation to Preschool Fund	(16,958)	
Net Resource Change			5,325,088	-
Uses:			Recurring	Non-recurring
8		Employee Compensation - Staff	(9,100,309)	(8,622,528)
8		FY 22/23 Employer PERA Increase (.5%)	(822,336)	
8		District Share of Benefit Increases (1.2%)	(196,714)	(500,000)
8		Elementary 30-Minute Adjustment	(3,489,218)	
9	ALL	FY 22/23 Budget Requests - ALL	5.6 (559,513)	(2,075,000)
10	BUS	FY 22/23 Budget Requests - Busns Svcs	0.0 (179,952)	(1,200,000)
11	PSS	FY 22/23 Budget Requests - PSS	0.0 0	(646,338)
12	SUPT	FY 22/23 Budget Requests - Supt	3.0 (274,527)	(471,360)
13	TECH	FY 22/23 Budget Requests - Tech	1.0 (117,445)	(28,286)
Sub-total BMFs			9.6 (14,740,014)	(13,543,512)
Expenditure Reductions:			Recurring	Non-recurring
24	ALL/PSS	Teacher Reduction to Formula	(53.2) 2,870,000	
25	ALL/PSS	Retirement Differential	1,000,000	
26	Grants	ESSER3 Re-Allocation		TBD
Sub-Total Program Reductions			(53.2) \$3,870,000	\$0
Total Expenditure Increases (Decreases)			(43.6) (\$10,870,014)	(\$13,543,512)
Projected FY22/23 Mismatch (Beginning Mismatch +/- Chgs)			(\$6,742,996)	
Projected FY22/23 Ending Unassigned Reserves				\$77,069,386

**FY22/23 IBR Budget Modification Requests Summary**

**General Fund**

No.	Division	Program	Location	\$ Amount	R/N	FTE	Owner
ALL-1	Achievement, Learning & Leadership	00900	Curriculum & Instruction	\$ 1,500,000.00	N		Seven-year extra expenses for K-8 Mathematics P. Bunge
ALL-7	Achievement, Learning & Leadership	21110	Student Support & Engagement	\$ 80,000.00	N		Expand contraction with Anderson, Dude, & Lebel P.C. to provides independent Expulsion Hearing Officer services for D11 J. Montoya-DeSmidt
ALL-9	Achievement, Learning & Leadership	00700	Gifted & Talented	\$ 324,835.20	R	3.6	Increase total GT Teacher FTE for D11 to support academic and social emotional learning for students E. Andrews
ALL-11	Achievement, Learning & Leadership	009EV	Career & Technical Education	\$ 120,000.00	N		C-tech Telecommunications program for D11 high schools. Material and curriculum D. Roberson
ALL-14	Achievement, Learning & Leadership	009AC	Achieve On-line HS	\$ 31,000.00	R		Increased pricing for Achieve online FuelEd license D. Hoff
ALL-15	Achievement, Learning & Leadership	00900	Executive Directors of School Leadership	\$ 175,000.00	N		Increase budget for all D11 Elementary/ Middle School supply kits. D. Hoff
ALL-16	Achievement, Learning & Leadership	24110	RJWAC	\$ 2,828.23	R		Contract days change request for RJWAC Admin Assistant, from 210 to 260, to support year-round programs D. Hoff
ALL-17	Achievement, Learning & Leadership	24110/00300	Mitchell High School	\$ 200,000.00	N		Support of MHS staff PD, Extra duty, Stipends for Department chairs & Instructional supports for Summer intervention D. Hoff
ALL-18	Achievement, Learning & Leadership	22330	Adult & Family Education Center	\$ 3,565.21	R		Contract day change Request for AFT Admin Assist, from 207 to 260 days, to support year-round programs D. Hoff
BUS-1	Business Services	26210	FOTC	\$ 1,000,000.00	N		Custodial Contract. D11 only filled 169 out of 209.5 Positions as of 12/2/21. contracted positions for specific locations T. Seaman
BUS-2	Business Services	26250	FOTC	\$ 165,000.00	R		Update Utility budget due to changes from Colorado Springs Utilities T. Seaman
BUS-3	Business Services	26234	FOTC	\$ 100,000.00	N		Increase Maintenance budget for Mechanical shop T. Seaman
BUS-4	Business Services	26300	FOTC	\$ 100,000.00	N		Provide funding for temporary employees and increase Grounds Shop General Supply and Other Purchased Services account in support of D11 properties T. Seaman
BUS-6	Business Services	33500	Rentals	\$ 14,952.00	R		Contract Days change for Rental Specialist (Exec Pro) from 185-260. to support coverage for elimination of Amin Asst K. Odom
PS-3	Personnel Support Services	23181	ESP Council	\$ 4,000.00	N		Additional Training for D11 ESP. Materials and Handouts, Update Technology equipment, venue costs B. McKinney
PS-4	Personnel Support Services	00900/24110	Human Resources	\$ 642,338.00	N		Guest staff sub Incentive program for subs who complete a number of assignments withing the school year. This request includes PERA/ Medicare benefits K. Urbanski
SUPT-3	Superintendent	22240	Communications	\$ 20,000.00	N		Update studio equipment- Cameras, audio, streaming devices. Support school streaming with equipment needs R. Garrison
SUPT-5	Superintendent	28230	Communications	\$ 105,773.00	R	1.0	New Marketing Coordinator position for the Communications & Community Relations Department. Support communications team, marketing campaigns D. Ashby
SUPT-7	Superintendent	00900	Educational Insights	\$ 41,230.00	N		Adopting new district wide assessment system to track academic growth, proficiency, and tracking towards state assessment performance. *vendors for RFP came in with an increase in cost D. Khaliqi
SUPT-8	Superintendent	22140	Educational Insights	\$ 86,900.00	N		Funds will go to cover the cost of 5 essential survey administration, reporting, PD, and usage for all D11 schools. This data is foundational to the school improvement process and One Plan usage. D. Khaliqi
SUPT-9	Superintendent	22140	Educational Insights	\$ 175,000.00	N		One Plan Summer Symposium funding for teacher attendance D. Khaliqi
SUPT-10	Superintendent	00900	Educational Insights	\$ 41,230.00	N		Hoonuit Decision Insight GeoVisual Analytics tool currently funded through ESSR2 dollars. This tool has become instrumental in conveying demographic and enrollment data to principals for use in their OnePlans D. Khaliqi
SUPT-11	Superintendent	21140	Educational Insights	\$ 25,000.00	N		Funds will go to cover costs associated with centralized enrollment. Providing on-site Spanish and other language interpretation D. Khaliqi
TS-1	Technology Services	28400	Application Development & Support	\$ 28,286.00	N		Annual 4% contract increase for PeopleSoft J. McCarron
TS-2	Technology Services	28440	Instructional Technology/ Library Services	\$ 43,155.00	R		District-wide Light-speed Classroom Management license for device/ classroom management M. Smead

			<b>FTE 4.6</b>
<b>Total R/N:</b>	Submitted		
R- Recurring	691,109		
N- Non-Recurring	4,338,984		
<b>Total R/N</b>	<b>5,030,093</b>		

**Colorado Springs School District 11**  
**FY22/23 IBR Budget Modification Requests Summary**  
Preschool Fund

No.	Division	Program	Location	\$ Amount	R/N*	FTE		Owner
ALL-10	Achievement, Learning & Leadership	22380	SPED- Early Childhood	\$ 16,958.21	R	1.0	Partial department restructure EC facilitator to EC Director	J. Gudvangen

**FTE 1.0**

**Total R/N:**

R- Recurring	16,958
N- Non-Recurring	0
<b>Total R/N</b>	<b>16,958</b>

R/N TOTALS BY DIVISION: ALL FUNDS			division grand total
ALL	R	\$362,228.64	
	N	\$2,075,000.00	\$2,437,228.64
BUS	R	\$179,952.00	
	N	\$1,200,000.00	\$1,379,952.00
PSS	R	\$0.00	
	N	\$646,338.00	\$646,338.00
SUPT	R	\$105,773.00	
	N	\$389,360.00	\$495,133.00
TECH	R	\$43,155.00	
	N	\$28,286.00	\$71,441.00

Grand Total \$5,030,092.64

general fund fte	4.6	R	\$691,108.64
preschool fund fte	<u>1</u>	NR	<u>\$4,338,984.00</u>
	5.6		\$5,030,092.64

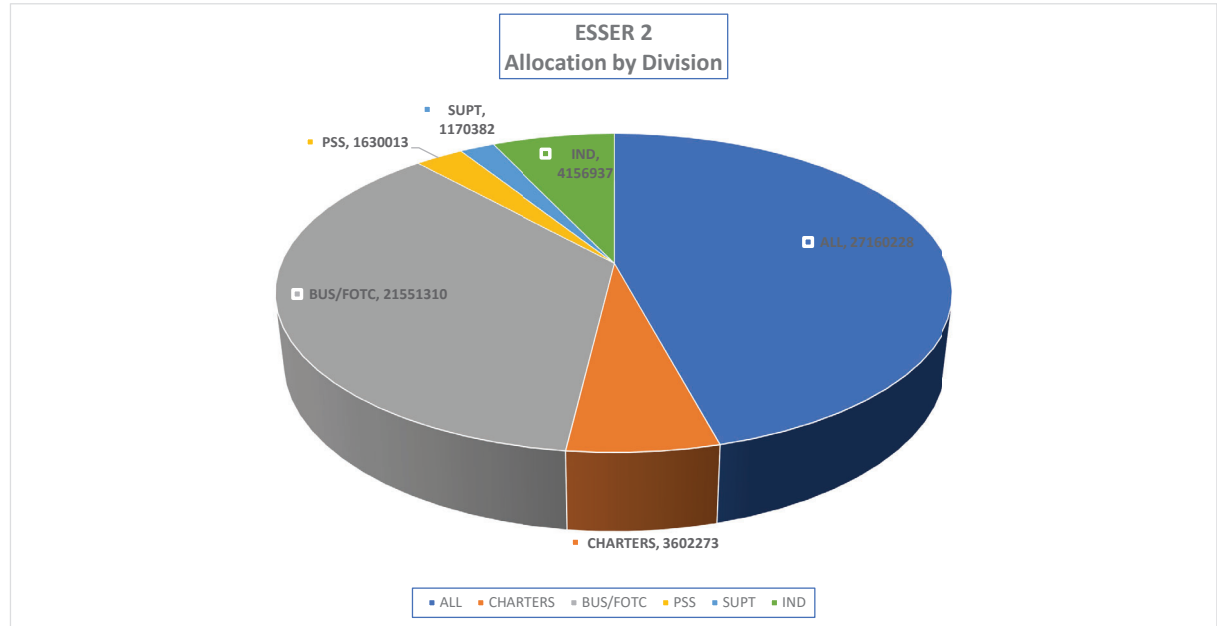
FUND TOTALS	
General Fund Total	\$ 5,030,092.64
Cap Reserve Fund Total	\$ -
Preschool Fund Total	\$ 16,958.21
<b>Grand Total</b>	<b>\$ 5,047,050.85</b>



**Colorado Springs School District 11**

**ESSER 2 Allocation**

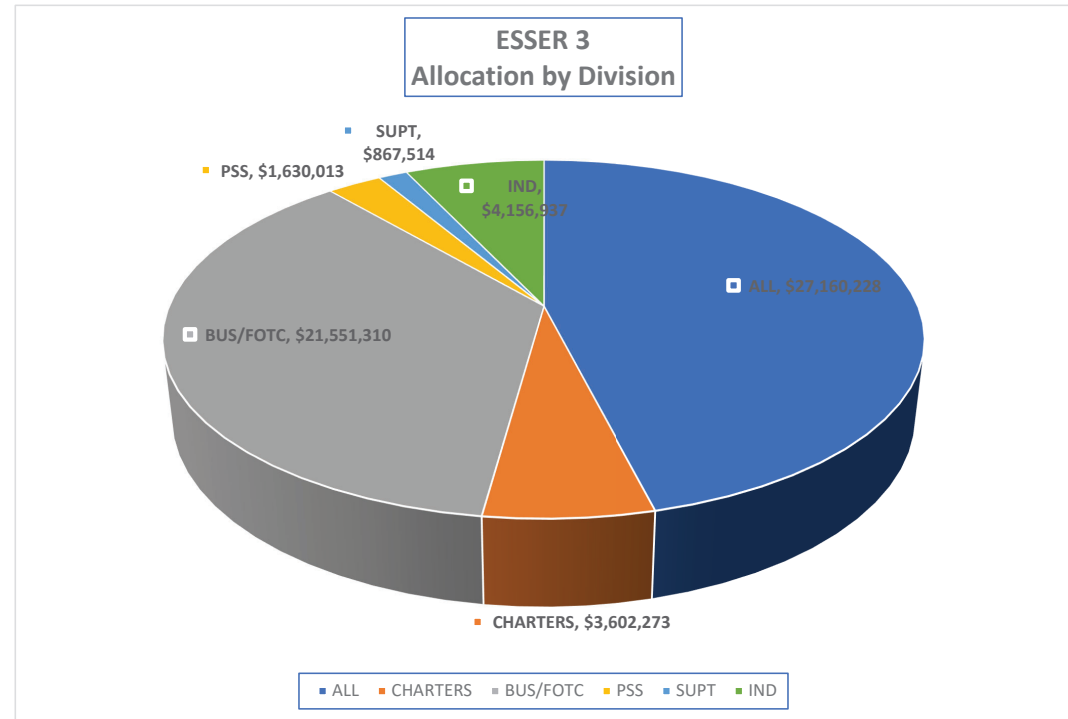
Charters	\$1,602,829
BUS Svcs/FOTC	\$6,290,425
BUS Svcs-ESSER Compliance	\$70,120
BUS Svcs - Sanitation Supplies	\$37,500
ALL-Summer Bridge-2021	\$2,897,023
ALL-Summer Bridge-2022	\$1,321,969
All-Learning Loss/At-Risk	\$4,304,800
ALL-Gifted & Talented	\$255,405
ALL Principal Coaching	\$115,000
ALL-Social Emotional Programs	\$329,400
ALL-Tutoring	\$146,467
ALL-ACE Program	\$150,000
ALL-Achieve & Sustain	\$35,000
All-Kagen	\$408,311
ALL-Dyslexia	\$290,303
ALL-Covid Response	\$0
ALL - PHS Band Camp	\$23,400
ALL-Interventionists	\$219,600
PSS-Prof Learning	\$190,650
PSS-Hazard Pay	\$4,103,504
PSS-Edthena	\$0
PSS-HR Specialist	\$70,120
PSS-Comm Liaison Training	\$0
PSS-HR Training	\$10,000
PSS-Comm Liaisons	\$0
PSS-Induction Coach	\$0
PSS-Inter-Rater Reliability	\$155,473
SUPT-Return Planning	\$0
Supt-Hoonuit	\$300,000
Supt-Powerschool	\$101,030
SUPT-Translation Svcs	\$0
SUPT-Acadience	\$61,047
IND-Indirects	\$1,810,170
Unallocated	\$1,343,991
<b>Total</b>	<b>\$26,643,537</b>



# **Colorado Springs School District 11**

## ESSER3 Allocation

Charters	\$3,602,273
BUS Svcs/FOTC	\$21,277,543
BUS Svcs-ESSER Compliance	\$148,767
BUS Svcs - Sanitation Supplies	\$125,000
ALL-Summer Bridge-2022	\$7,730,433
ALL-Summer Bridge-2023	\$7,730,433
All-Learning Loss/At-Risk	\$8,609,600
ALL-Gifted & Talented	\$510,810
ALL Principal Coaching	\$230,000
ALL-Social Emotional Programs	\$658,800
ALL-Tutoring	\$292,934
All-Kagen	\$816,612
ALL-Dyslexia	\$580,606
ALL-Covid Response	\$0
ALL - Interventionists	\$439,200
PSS-Induction Coaching	\$168,000
PSS-Tchr Mentoring/Coaching	\$381,300
PSS-Edthena	\$0
PSS-HR Specialist	\$140,240
PSS-Comm Liaison Training	\$100,000
PSS-Inter-Rater Reliability	\$190,473
PSS-Comm Liaisons	\$650,000
SUPT-Return Planning	\$80,000
SUPT-Translation Svcs	\$787,514
IND-Indirects	\$4,156,937
Unallocated	\$472,468
	<hr/>
	\$59,879,943







# **RENTAL INFORMATION**

## RENTAL FEE SCHEDULE FOR SCHOOL DISTRICT 11 FACILITIES

**PLEASE NOTE:** The total cost of renting a facility includes hourly rental charge PLUS costs of operation. There will be a \$100 non-refundable deposit/cancellation fee due at the time of reservation for large or long-term rentals, which will be applied to the last month of rent.

### FACILITY CHARGES:

Classrooms	\$17.00 hourly
Gymnasiums at elementary schools	\$22.00 hourly
<b>Exceptions:</b> Chipeta, Freedom, Lt. Col. Thomas H. Martinez, Christa McAuliffe, Queen Palmer, Vera Scott and Trailblazer	\$30.00 hourly
Gymnasiums at middle schools or high school auxiliary gyms	\$30.00 hourly
Gymnasiums at high schools	\$40.00 hourly
Outside areas (such as fields, court yards, etc.)	\$35.00 hourly
Tennis courts	\$18.00-\$25.00 hourly per court <sup>5</sup>
Parking lots	\$22.00 hourly
Swimming pools	\$75.00 hourly <sup>1</sup>
Lobbies, hallways, and tables, concessions	\$30.00 per event <sup>2</sup>

### GARRY BERRY STADIUM

Stadium rental for games (includes lights)	\$110.00 hourly
Practice time	\$82.00 hourly
Track use	\$55.00 hourly
Stadium manager (must be a District 11 employee)	\$35.00 hourly (2-hour minimum)
Scorekeeper (must be a District 11 employee)	\$55.00 per game
Press box announcer	\$55.00 per game
Lower turf field (\$10/hour extra for lights)	\$65.00 hourly

### LARGE SPECIALIZED MEETING SPACE

Cafeterias, media centers, band rooms, choir rooms at middle schools and high schools	\$44.00 hourly
Lecture halls and dance studio	\$65.00 hourly

**The above facilities are not available at non-profit rates.**

### AUDITORIUMS/CAFETORIUMS

Francisco Vasquez de Coronado auditorium	seats 760	\$180.00 hourly <sup>4</sup>
Thomas B. Doherty auditorium	seats 500	\$132.00 hourly <sup>4</sup>
Galileo School of Math and Science auditorium	seats 350	\$72.00 hourly
Francis L. Jenkins Middle School cafetorium	seats 300	\$65.00 hourly
Horace Mann auditorium	seats 300	\$72.00 hourly
General William Mitchell auditorium	seats 835	\$180.00 hourly <sup>4</sup>
General William J. Palmer auditorium	seats 1447	\$240.00 hourly <sup>4</sup>
Queen Palmer auditorium	seats 375	\$72.00 hourly
Jack Swigert Aerospace Academy auditorium	seats 439	\$72.00 hourly
Nikola Tesla auditorium	seats 240	\$72.00 hourly
Roy J. Wasson auditorium	seats 1166	\$240.00 hourly <sup>4</sup>
West auditorium	seats 240	\$72.00 hourly
Set up/rehearsal/strike time		\$50.00 hourly
Non-refundable processing fee for high school auditoriums		\$35.00 onetime fee

Non-profit rates are available for auditoriums with a valid and current 501(c)(3) determination letter from the Internal Revenue Service.

## COST OF OPERATION

The operational cost of each facility will be determined individually depending on the characteristics of the facility, the use, the number of District 11 employees hired to work, and other criteria as needed for the event.

<b>Event Staff (must be District 11 employees)</b>	
Auditorium manager	\$45.00 hourly (2 hour minimum)
Custodian	\$40.00 hourly (2 hour minimum)
Lifeguard (additional lifeguard required for every 25 swimmers)	\$25.00 (2 hour minimum)
Security	\$40.00 hourly (2 hour minimum)
Site facilitator	\$40.00 hourly (2 hour minimum)
Stage technician	\$25.00 hourly (2 hour minimum)

<b>Equipment Usage Fees</b>	
Audio only equipment usage fee	\$30.00/day
Grand piano, if available	\$75.00 plus tuning fee, if needed
Specialized technical equipment usage fee	\$25.00/day
Technical lighting and audio equipment usage fee	\$40.00/day
Trash pick up	Charged per dumpster at current rate
Athletic equipment usage fees	\$5.00-\$25.00/day

<b>Other</b>	
Late fee	\$75.00/event
Change fee for each adjustment after contract is written	\$5.00

## BILLING

- Payments are required ten (10) working days in advance of use.
- Please pay by check, money order, or cashier's check made payable to District 11. No cash please.
- Payment by credit/debit card can be made through My School Bucks [www.d11.org/myschoolbucks](http://www.d11.org/myschoolbucks) 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 licensed 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."**

District 11 does not provide or distribute advertising for lessees.

## REFERENCES:

- <sup>1</sup> Renters must provide a water safety instructor (WSI) and a certified life guard for the first 25 swimmers and an additional certified life guard for each additional 25 swimmers.
- <sup>2</sup> 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 (e.g. 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 immediately adjacent to the leased table. The assigned table location is at the discretion of the school administrator.
- <sup>3</sup> Includes two (2) dressing rooms. Tap dancing is permitted if lessee provides protective flooring.
- <sup>4</sup> Matches - \$25 per court per match/Lessons - \$18 per hour per court

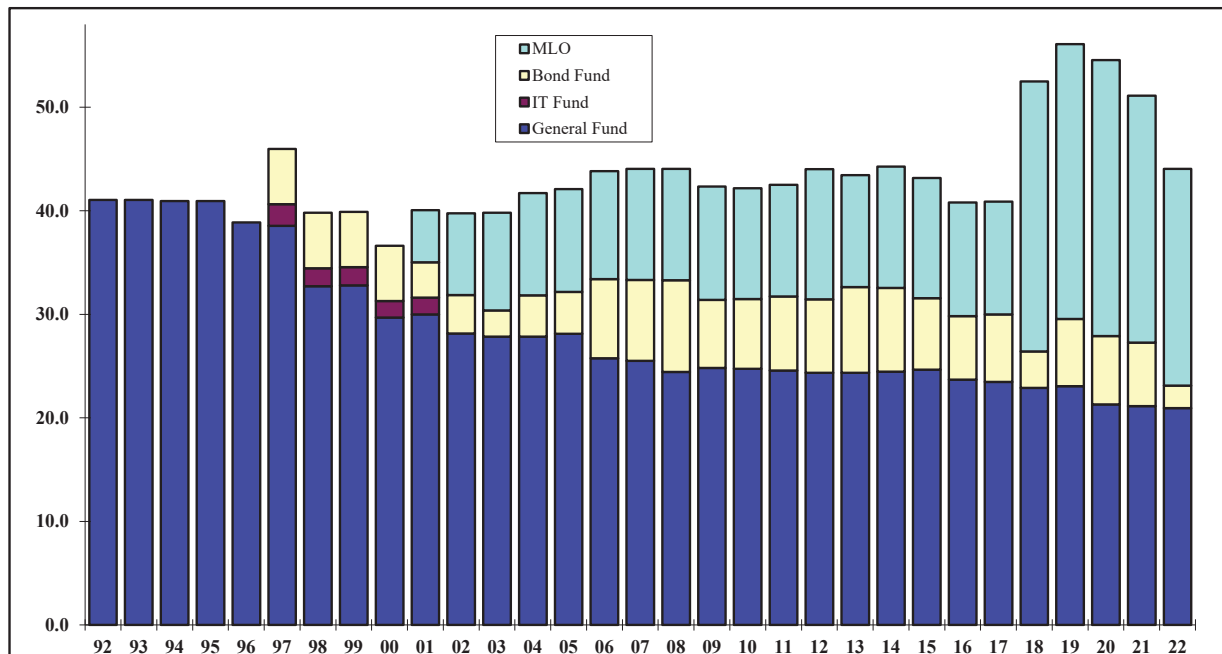


**INFORMATION: PROPERTY TAX**

**RATES AND ASSESSMENTS**

# Colorado Springs School District 11 History of Mill Levy from 1992 to 2022

Collection Year	Certified Funded Pupil Count	General Fund		Override Levies		Bond Mill Levy	Total Mill Levy
		Regular Mill Levy	Abatement Levy	IT	General		
				Fund Mill Levy	Fund Mill Levy		
1992	29,327	40.080	0.953	0.0	0.0	0.0	41.033
1993	30,522	40.080	0.953	0.0	0.0	0.0	41.033
1994	30,519	40.080	0.850	0.0	0.0	0.0	40.930
1995	31,046	40.080	0.850	0.0	0.0	0.0	40.930
1996	31,440	38.631	0.234	0.0	0.0	0.0	38.865
1997	31,741	38.314	0.234	2.077	0.0	5.350	45.975
1998	31,581	32.497	0.213	1.748	0.0	5.350	39.808
1999	31,556	32.497	0.293	1.755	0.0	5.350	39.895
2000	31,418	29.536	0.148	1.596	0.0	5.350	36.630
2001	31,242	29.536	0.457	1.627	5.039	3.402	40.061
2002	31,152	28.002	0.140	0.0	7.882	3.720	39.744
2003	30,867	27.628	0.208	0.0	9.426	2.550	39.812
2004	30,835	27.628	0.227	0.0	9.873	3.970	41.698
2005	30,538	27.628	0.502	0.0	9.944	4.020	42.094
2006	30,163	25.543	0.209	0.0	10.411	7.650	43.813
2007	29,604	25.357	0.141	0.0	10.737	7.810	44.045
2008	29,108	24.176	0.246	0.0	10.758	8.865	44.045
2009	28,878	24.176	0.642	0.0	10.953	6.560	42.331
2010	28,582	24.176	0.550	0.0	10.707	6.750	42.183
2011	28,245	24.026	0.549	0.0	10.783	7.135	42.493
2012	28,165	24.026	0.330	0.0	12.568	7.080	44.004
2013	28,095	24.026	0.330	0.0	10.820	8.263	43.439
2014	27,841	24.026	0.425	0.0	11.720	8.093	44.264
2015	27,585	24.026	0.622	0.0	11.617	6.900	43.165
2016	27,276	23.239	0.455	0.0	10.980	6.129	40.803
2017	26,980	23.240	0.230	0.0	10.890	6.510	40.870
2018	26,627	22.556	0.332	0.0	26.098	3.513	52.499
2019	26,405	22.556	0.492	0.0	26.534	6.502	56.084
2020	25,709	20.715	0.574	0.0	26.653	6.616	54.558
2021	25,098	20.715	0.410	0.0	23.829	6.150	51.104
2022	24,008	20.715	0.221	0.0	20.953	2.165	44.054



## Colorado Springs School District 11 PROPERTY TAX PER PUPIL DATA

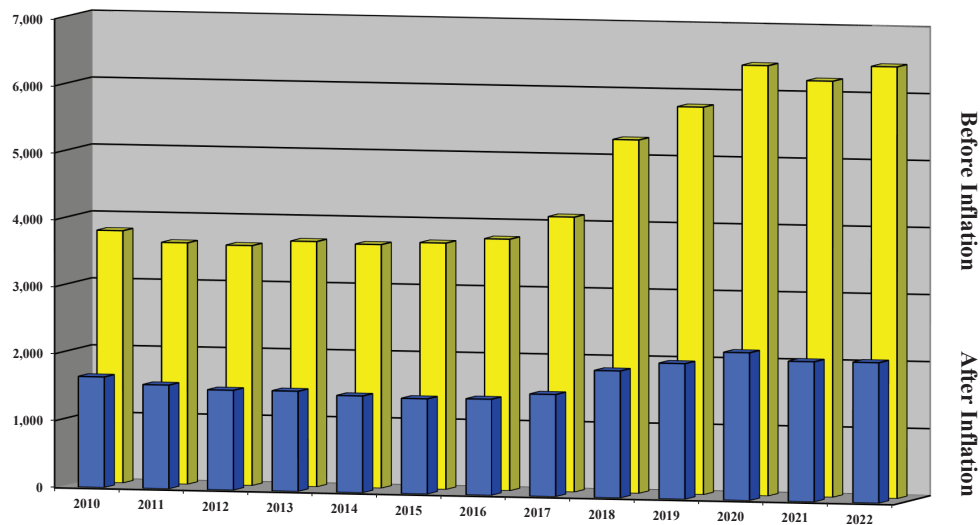
Collection Year	Fiscal Year	Assessed Valuation	Levy Per \$1,000 of Assessed Valuation	Property Tax Revenue Levied	Certified Funded Pupil Count	Inflation Rate	Inflation Factor*	Property Tax Per Pupil Before Inflation	Property Tax Per Pupil After Inflation
2010	FY10/11	2,503,778,120	42.493	106,393,044	28,245	0.40%	228.1	3,767	1,652
2011	FY11/12	2,307,248,850	44.004	101,528,178	28,165	2.00%	232.6	3,605	1,550
2012	FY12/13	2,316,851,070	43.445	100,655,595	28,095	3.27%	240.2	3,583	1,491
2013	FY13/14	2,303,640,340	44.264	101,968,336	27,841	1.90%	244.8	3,663	1,496
2014	FY14/15	2,323,985,180	43.165	100,314,820	27,585	2.80%	251.6	3,637	1,445
2015	FY15/16	2,458,814,590	40.803	100,327,012	27,276	2.80%	258.7	3,678	1,422
2016	FY16/17	2,478,479,550	40.880	101,320,244	26,980	1.20%	261.8	3,755	1,435
2017	FY17/18	2,643,782,060	41.340	109,293,950	26,627	2.80%	269.1	4,105	1,525
2018	FY18/19	2,653,571,140	52.499	139,309,831	26,405	3.40%	278.3	5,276	1,896
2019	FY19/20	2,774,432,980	56.084	155,601,299	26,898	2.70%	285.8	5,785	2,024
2020	FY 20/21	3,026,882,100	54.558	165,140,634	25,709	1.90%	291.2	6,423	2,206
2021	FY 21/22	3,050,219,290	51.104	155,878,407	25,098	2.00%	297.0	6,211	2,091
2022	FY 22/23	3,511,392,070	44.054	154,690,866	24,008	3.50%	307.4	6,443	2,096

\*Note: Taxes are assessed on a calendar year.

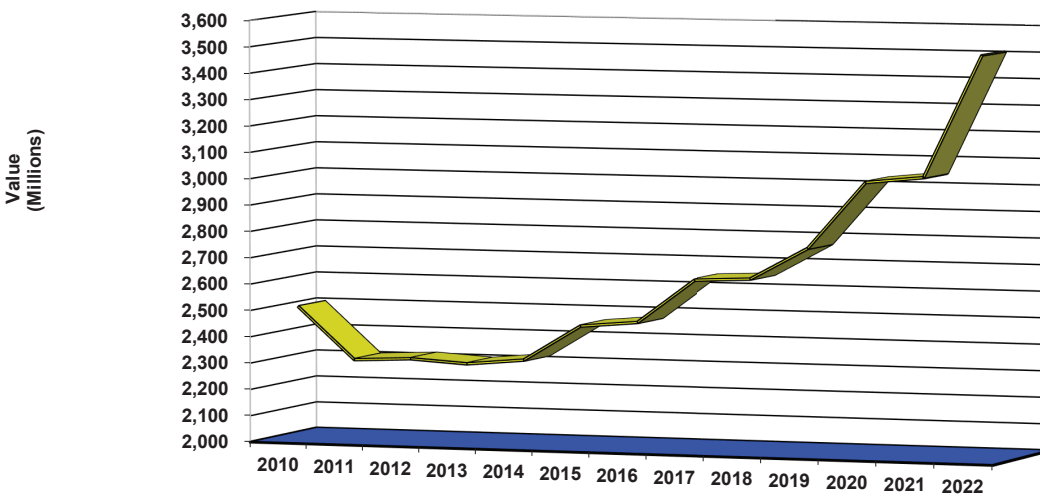
Inflation factor, 1982-84 = 100. Data source U.S. Department of Labor.

Property tax revenue levied assumes 100% cash collection. Historically, the District only receives about 99.6% for the entire calendar year because some tax revenues become uncollectible.

### Property Tax Revenue Per Pupil

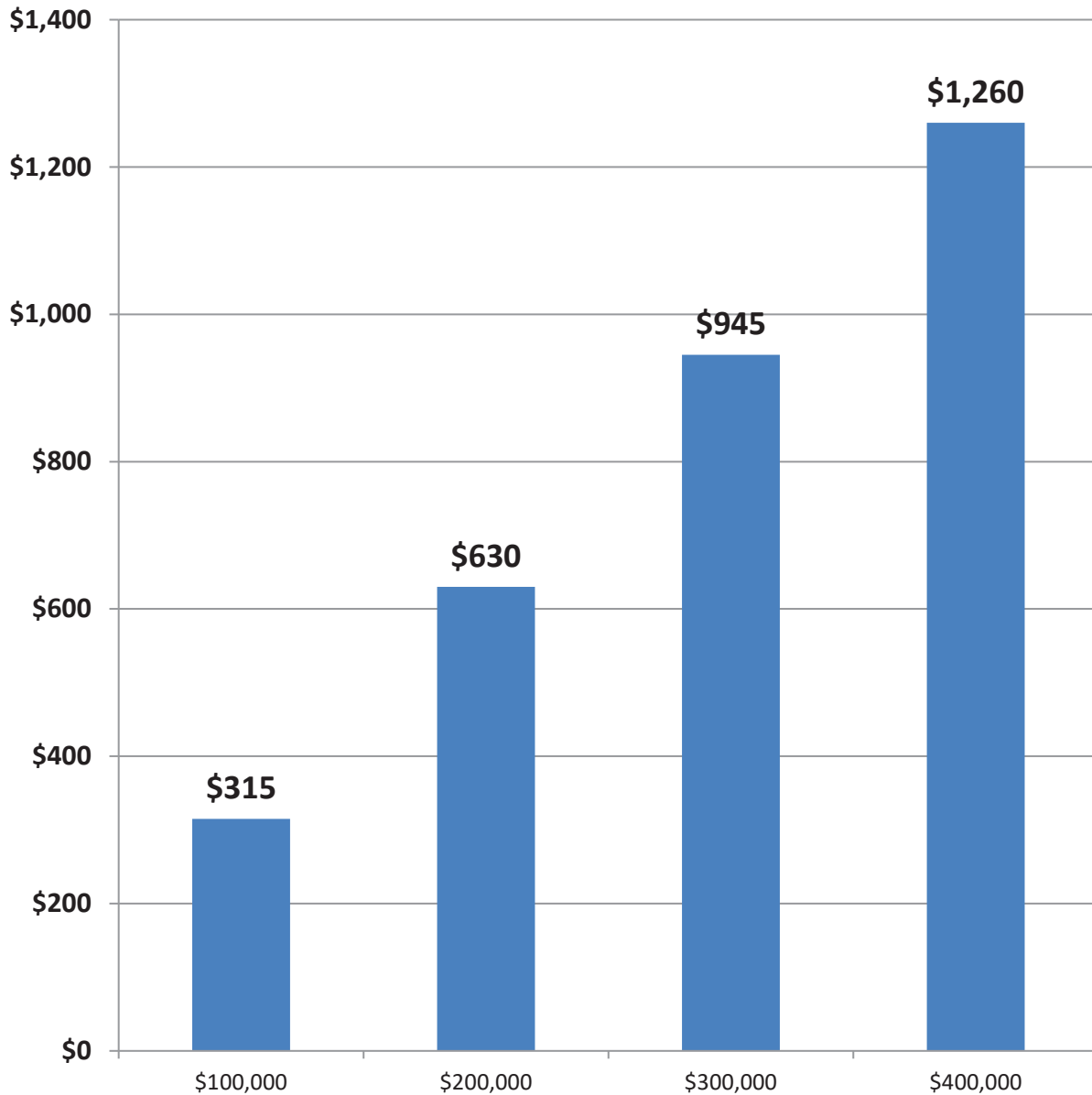


### Assessed Valuation



# School District 11

## 2022 Tax Levy on FMV of Four Different Homes



Fair Market (FMV) of Home



## GLOSSARY OF SCHOOL FINANCE TERMS

**ACCOUNTABILITY COMMITTEE** - The State Accountability Committee consists of 18 members who assist the State Board of Education in performing its duties by studying the effectiveness of public school districts and recommending improvement strategies to the State Board of Education. Local Accountability Committee members are appointed by local boards of education. The advisory accountability committee consists of at least one parent, one teacher, one school administrator and a taxpayer from the district. This committee makes recommendations to its local board relative to the accountability program.

**ACCREDITATION** - The recognition of each school as maintaining standards that are set forth by the state that allow its graduates to move to higher levels of education.

**ACCRUAL** – An accounting method that recognizes income when it is earned and expenses when incurred regardless of when the cash is received or disbursed. Also to accumulate or have due after a period of time such as vacation time.

**AD VALOREM TAXES** - Taxes levied on the assessed valuation of real and personal property located within the boundaries of the district which is the final authority in determining the amount to be raised for education purposes.

**AGENCY FUND** - A fund used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

**AMENDMENT ONE** - Taxpayer's Bill of Rights (TABOR). As stated in the Amendment, "Its preferred interpretation shall reasonably restrain most the growth of government." The bill contains spending limits and revenue limits. Limits applying to school districts are: (1) the maximum annual percentage change in each local district's fiscal year spending equals inflation in the prior calendar year plus annual local growth, adjusted for revenue changes approved by voters after 1991, (2) the maximum annual percentage change in each district's property tax revenue equals inflation in the prior calendar year plus annual local growth, adjusted for property tax revenue changes approved by voters after 1991. "Local growth" for a school district means the percentage change in its student enrollment.

**AMORTIZED** - the gradual reduction of a debt through a schedule of regular payments made over a period of time.

**APPROPRIATION** - The setting aside by resolution of a specified amount of money for a fund with an authorization to make expenditures and incur obligations for the purposes thereof.

**APPROPRIATION RESOLUTION** - A formal resolution by a board of education to set aside a specified amount of money for a fund with an authorization to make expenditures and incur obligations for specific purposes.

**ASSESSED VALUATION (AV)** - A valuation set upon real estate or other property by a government as a basis for levying taxes.

**AT RISK FUNDING** – A variable within the Total Program Funding formula that recognizes that expenses among districts vary as pupil populations vary, especially at-risk populations. Eligibility for participation in the federal free lunch program is used as a proxy of each school district's at-risk pupil population.

**BALANCED BUDGET** – The allocation of projected resources into appropriated expenditures and reserves to the extent that all estimated resources equal all estimated appropriations.

**BOARD OF EDUCATION (BOE)** - The Board of Education for a school district. Each school district is to be governed by a board of education consisting of the number of school directors prescribed by law. The board possesses all powers delegated to a board of education or to a school district by law, and performs all duties required by law.

**BONDS** - Interest bearing certificates of public indebtedness or obligations made by the district which are insured against default by a third party.

**BORROWING** - A board may, by resolution, authorize the borrowing of unencumbered money from one fund to another (except the Bond Redemption Fund). Such money must be repaid when needed by the lending fund, but in any event must be repaid within three months after the beginning of the following budget year.

**BUDGET** - A summary statement of plans expressed in quantitative terms; a forecast of future events including anticipated revenue and expenditures, and the financial position of a district at some future point in time.

**BUDGET YEAR** - July 1 through June 30 constitutes the mandatory budget year for public school districts for all funds. C.R.S. 22-53-103.

**CAPITAL OUTLAY** - An expenditure which results in the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial, additional and replacement of equipment.

**CAPITAL RESERVE FUND** - A type of capital projects fund whose uses and limitations are specified by legal authority in C.R.S. 22-45-103(1)(c).

**CATEGORICAL PROGRAM SUPPORT FUNDS** - Educational support funds provided from a higher governmental level and specifically limited to (earmarked for) a given purpose. Includes funds received from the state pursuant to section 22-53-116 due to increased enrollment, funds received from the state pursuant to the "English Language Proficiency Act," article 24 of this title, transportation aid received from the state pursuant to article 51 of this title, approved pilot preschool program aid received from the state and vocational education aid received from the state pursuant to article 8 of title 23, C.R.S. 22-53-114(4).

**CERTIFIED PUPIL COUNT** – Each school district counts pupils in membership as of the school day nearest October 1. This count is used to determine funding and is thus termed “Funded Pupil Count.” After a state audit of these counts and corrections (if necessary) are made, this count becomes “certified” and is referred to as such.

**COHORT SURVIVAL MODEL** – The cohort survival method estimates future enrollment at a given grade level by establishing an average of the ratios of the subsequent years to the previous years for a cohort (age group) of students and then multiplying the current enrollment for the cohort by that average to obtain an estimate of the next year’s enrollment. The greater the number of previous years used in the model, the more stable will be the projection. However, as longer term projections are generated, the error variance becomes cumulative, resulting in greater discrepancies between projected and actual enrollments. The methodology works well in situations of relatively stable growth or decline, but is subject to greater amounts of error when enrollment is fluctuating or when longer term (greater than three years) projections are made.

**CONTRA-REVENUE ACCOUNT** – The purpose of contra-revenue accounts are to provide a process to eliminate revenue received as a result of expenditures for services purchased by other funds.

**DEFERRED** – The withholding of payment until a certain time.

**DEPARTMENT OF EDUCATION** – The Colorado Department of Education cited in C.R.S. 24-1-115 and C.R.S. 22-53-103 (3).

**DISTRICT** - Any public school district organized under the laws of Colorado, except a junior college district. C.R.S. 22-353-103(4).

**EMERGENCY RESERVE** – C.R.S. 22-45-103 (3) requires a school district to hold an unrestricted general fund or cash fund emergency reserve in the amount required under the provisions of section 20 (5) of article X of the state constitution: except that a district may designate property owned by the district as all or a portion of the required reserve in accordance with section C.R.S 22-44-105 910 (c.5).

**ENDOWMENT FUND** - A fund from which the income may be expended, but whose principal must remain intact. See TRUST AND AGENCY FUND.

**ENTERPRISE FUND** - A fund to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**EQUALIZATION, STATE** - General State aid or support provided to the District under the Public School Finance Act of 1988. C.R.S. 22-50-105.

**EXPENDITURES** - Charges incurred, whether paid or unpaid which are presumed to benefit the current fiscal year.

**FIDUCIARY FUNDS** - These are trust and agency funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

**FISCAL YEAR (FY)** - A 12-month accounting period beginning July 1 and ending June 30 of the following year.

**FLOATING INDEBTEDNESS** - Short-term or non-funded debt.

**FOOD SERVICE FUND** - A type of special revenue fund used to record financial transactions related to food service operations.

**FTE** – Full Time Equivalent.

**FUND** - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**FUND BALANCE** - The excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues for the periods over its liabilities, reserves, and appropriations for the period.

**FUNDED PUPIL COUNT** – School district funding is based on an annual October pupil count. Each district counts pupils in membership as of the school day nearest October 1 (the official count day). Districts are given an eleven-day window in which to establish membership of students, thus providing an opportunity to include students who may be absent on the official count day.

**GASB 34** – Governmental Accounting Standards Board Statement No. 34. Statement No. 34 was unanimously approved June 30, 1999 to significantly change how public school organizations issue financial statements in conformity with generally accepted accounting principles (GAAP). Districts must comply with public decisions concerning the raising and spending of public monies in the short term. A district must also demonstrate the extent to which it has met and can continue to meet its operating objectives in an efficient and effective manner into the future.

**GENERAL FUND** - A fund to account for all financial resources except those required to be accounted for in another fund. C.R.S. 22-45-103 states that all revenues, except those revenues attributable to the Bond Redemption Fund, the Capital Reserve Fund, the Special Building Fund, the Insurance Reserve Fund and any other fund authorized by the State Board of Education, shall be accounted for in the General Fund. Any lawful expenditure of the school district, including any expenditure of a nature which could be made from any fund, may be made from the General Fund.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** – Uniform minimum standards of and guidelines to financial accounting and reporting. Adherence to GAAP assures that financial reports of all state and local governments – regardless of jurisdictional legal provisions and customs – contain the same types of financial statements and disclosures, for the same categories and types of funds and account groups, based on the same measurement and classification criteria. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

**GOVERNMENTAL DESIGNATED-PURPOSE GRANTS** - Grants received from federal, state or local governments to be used for a specific purpose.

**GOVERNMENTAL FUNDS** – These are the funds through which most governmental functions are typically financed. These funds include the Capital Reserve Fund, Mill Levy Override Fund, Designated Purpose Grants Fund, Information Technology Fund, Special Revenue Fund, Bond Redemption Fund, Building Fund, Permanent Fund and General Fund.

**INCOME** - The excess of revenue earned over the related expenses for a given time period.

**INCREMENTAL BUDGET REQUEST (IBR)** – The form that a budget manager is required to complete when requesting additional money for that department's budget. The form is signed by the division head and states the use of funds. This form is approved, rejected or modified during budget development for the following fiscal year.

**INSTRUCTIONAL SUPPLIES AND MATERIALS** - Instructional supplies and materials include, but are not limited to, supplies, textbooks, library books, periodicals, warehouse inventory adjustment and other supplies and materials.

**INSTRUCTIONAL UNITS** - For an individual school district, the number of instructional units is derived by dividing the pupil enrollment of the district by the applicable unit funding ratio for the setting category. C.R.S. 22-53-106.

**INTERNAL SERVICE FUND** - A fund established to finance and account for goods or services provided by a designated department or agency to other departments or agencies within a single governmental unit. Amounts expended by the fund are restored thereto either from operating earnings or by transfer from other funds, so that the original fund capital is kept intact.

**INTRAFUND TRANSFER** - Money that is taken from one function or object within a fund and transferred to another function and object within the same fund.

**INTRA/INTERGOVERNMENTAL SERVICE FUND** - Used to account for the financing of special activities and services performed by a designated organization unit within a school district jurisdiction for other organization units within the school district's jurisdiction. See INTERNAL SERVICE FUND.

**JOINT DISTRICT** - A public school district organized under the laws of Colorado, the territory of which is located in more than one county.

**LEGAL INVESTMENTS** - Investments that governmental units are permitted to make by law.

**LIBRARY BOOKS** - Expenditures for regular or incidental purchases of school library books available for general use by students, including any reference books even though such reference books may be used solely in the classroom. Also, recorded here are costs of binding or other repairs to school library books. The initial purchase of books for a new school library or any material accessions involving an expansion of the library are recorded under CAPITAL OUTLAY as Other Capital Outlay.

**MALCOLM BALDRIGE** – An approach to improvement and performance excellence. The criterion provides the basis for self-assessment, role models and feedback. It is employed to improve business performance practices, facilitate communication and share best practices within the organization and with outside customers. It fosters partnerships across industry sectors and serves as a tool for improving performance, planning, training and organizational assessment.

**MILL LEVY** - The rate of taxation based on dollars per thousand of assessed valuation.

**MODIFIED ACCRUAL BASIS** - The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for inventories of materials and supplies that may be considered expenditures either when purchased or when used, and prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**NET ASSETS** - An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

**OBJECT** - A category of goods or services purchased.

**OPERATING RESERVE** - A provision in the general fund, not to exceed fifteen percent of the amount budgeted for the current. The operating reserve shall not be appropriated nor may any moneys be expended there from during the current fiscal year. It shall be a continuing reserve and be considered as a beginning general Fund balance for the following fiscal year. C.R.S. 22-44-106.

**PERMANENT FUND** - A governmental fund type that records donations received that are restricted by a trust agreement. The trust agreement stipulates that only the interest income can be spent and the principal is left intact for the duration of the trust agreement. The restricted use of the funds must be for school district operations.

**PROGRAM** – A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. The program dimension provides the school district a framework to classify expenditures to determine total costs of attaining such predetermined objectives. The program dimension allows a school district to charge costs, instructional and support, directly to the benefiting programs.

**PROPRIETARY FUND** - Proprietary funds focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows.

**PUPIL ENROLLMENT** - The average of the number of pupils enrolled on October 1 next preceding such budget year or the school day nearest said date, as evidenced by the actual attendance of such pupils prior to said date.

**PUPIL FUNDING** - For a district for any budget year, pupil funding is derived by multiplying the pupil enrollment of the district for said budget year by the sum of the three pupil funding components for the district setting category. The three components are (1) Instructional Materials and Supplies and Instructional Capital Outlay, (2) Capital Reserve and Insurance Reserve, and (3) Instructional Purchase Services. C.R.S. 22-53-108.

**QUALIFIED ZONE ACADEMY BOND** - Bonded indebtedness that is made available (interest free) to districts with eligible schools. Eligible schools are schools that have a reasonable expectation, as of the date of issuance of the bonds, that at least 35% of the students in attendance are participants in free or reduced cost lunches established under the National School Lunch Act.

**REVENUES** - Addition to assets which do not increase any liability, do not represent the recovery of an expenditure, do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets and do not represent contributions of fund capital in Food Service and Pupil Activity Funds.

**RISK-RELATED ACTIVITY FUND (RRAF)** - A special revenue fund used for the payment of loss of or damage to the property of unit of local government or to service and pay premiums on insurance; or used for the payment of administrative expenses, loss control, workers' compensation and legal claims against the public entity which have been settled or compromised or judgments rendered against the public entity for injury or to secure and pay for premiums on insurance.

**SOURCE OF FUNDS** - This dimension identifies the expenditure with the source or revenue, i.e., local, county, state, federal, and other to differentiate categorical aid expenditures from noncategorical expenditures.

**SPECIAL EDUCATION** - Education for those children who are unable to receive reasonable benefit from ordinary education in the public schools because of specific disability conditions.

**SPECIAL REVENUE FUND** - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects: that are legally restricted to expenditure for specific purposes. Under NCGA Statement 1, the use of Special Revenue Funds is required only when legally mandated.

**SPECIFIC OWNERSHIP TAX** - An annual tax imposed upon each taxable item of certain classified personal property, such as motor vehicles, which tax is computed in accordance with state schedules applicable to each sale of personal property.

**SUPPLEMENTAL BUDGET** - Where money for a specific purpose from other than ad valorem taxes subsequently (following adoption of the budget) becomes available to meet a contingency, a supplemental budget for expenditures not to exceed the amount of said money may be adopted and appropriation of said money made therefrom.

**SUPPLIES AND MATERIALS** - Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

**TABOR** – On November 3, 1992 the voters of Colorado passed an amendment to the Colorado constitution named the “Taxpayer Bill of Rights” or TABOR. The purpose of the amendment was to place limitation on the growth of all government spending. In its simplest form TABOR limits spending growth equal to inflation in the prior year plus annual local growth. Inflation is defined as the percentage change in the Denver-Boulder Consumer Price Index. For school districts, local growth is defined as the change in school enrollments.

**TAX ANTICIPATION NOTE** - Notes issued in anticipation of collection of taxes, usually retireable only from tax collections, and frequently only from the tax collections anticipated with their issuance. The proceeds of these notes are treated as current loans if paid back from the tax collections anticipated with the issuance of the notes.

**TOTAL PROGRAM FUNDING** –Funding to school districts is based on a per-pupil formula that calculates total program. for each pupil funded in the October 1 pupil count, the formula provides a base per-pupil amount of money plus additional money which recognizes district-by-district variances in: (a) costs of living, (b) personnel costs, and (c) size. The Total Program amount also includes additional funding for at-risk pupils. As these components vary among school districts, so do the expenses of the districts and, as such, the amount of total program funding provided.

**TRANSFERS** - This object category does not represent a purchase; rather, it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the recipient (person or agency).

**TRUST FUND** - A fund used to account for money and property held in trust by a district for individuals, government entities or nonpublic organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund.

**UNENCUMBERED APPROPRIATION** - That portion of an appropriation not yet expended or encumbered.

**VENDOR** - An individual or corporation that provides services, supplies, or equipment to the district.

**VOUCHER** - A document that authorizes the payment of money and usually indicates the accounts to be charged.

**YIELD** - The rate of annual income returned on an investment, expressed as a percentage. (a) Income yield is obtained by dividing the current dollar income by the current market price for the security. (b) Net yield or yield of maturity is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.



## List of Commonly Used Acronyms at School District 11

<b>ABE</b>	Adult Basic Education
<b>ACE</b>	Alternative Cooperative Education
<b>ACO</b>	Administrative Contracting Officer
<b>ACT</b>	American College Testing
<b>ACT</b>	Academic System, Culture of Performance and Talent Development
<b>AD</b>	Athletic Director
<b>ADA</b>	Americans with Disabilities Act
<b>ADD/ADHD</b>	Attention Deficit Disorder / Attention Deficit Hyperactivity Disorder
<b>ADE</b>	Automated Data Exchange
<b>ADM</b>	Administration
<b>ADS</b>	Application Development and Support (formerly Information Systems or IS)
<b>AEC</b>	Alternate Education Campus
<b>AED</b>	Amortization Equalization Disbursement
<b>AEFLA</b>	Adult Education Family Literacy Act
<b>AFE</b>	Adult and Family Education
<b>ALJ</b>	Administrative Law Judge
<b>ALL</b>	Achievement, Learning and Leadership (formerly ICSS)
<b>ALP</b>	Advanced Learning Plan
<b>AMAO</b>	Annual Measurable Achievement Outcomes
<b>AMP</b>	Academic Master Plan
<b>AP</b>	Assistant Principal
<b>APF</b>	Annual Performance Framework
<b>APR</b>	Annual Performance Review
<b>APPLE</b>	Academic Performance Plan for the Learning Environment
<b>ARC</b>	Annual Required Contribution (for pension reporting)
<b>ASBO</b>	Association of School Business Officials
<b>ASCA</b>	American School Counselors Association
<b>ASCENT</b>	Accelerating Students through Concurrent Enrollment
<b>ASE</b>	Adult Secondary Education
<b>AV</b>	Audio Visual
<b>AVID</b>	Advancement Via Individual Determination
<b>AVP</b>	Area Vocational Program
<b>AYP</b>	Adequate Yearly Progress
<b>BAB</b>	Breakfast After the Bell
<b>BEST</b>	Boards of Education Self-funded Trust
<b>BIC</b>	Breakfast in the Classroom or Benefits Insurance Committee
<b>BIP</b>	Behavior Intervention Plan
<b>BMF</b>	Budget Modification Form – replaces the IBR (see archive list)
<b>BOCES</b>	Board of Cooperative Education Service
<b>BOE</b>	Board of Education
<b>BRI</b>	Basic Reading Inventory
<b>BYOD</b>	Bring Your Own Device
<b>CAFR</b>	Comprehensive Annual Financial Report
<b>CASB</b>	Colorado Association of School Boards
<b>CASE</b>	Colorado Association of School Executives
<b>CCR</b>	Communications and Community Relations

## List of Commonly Used Acronyms at School District 11

<b>CD</b>	Compact Disc or Certificate of Deposit
<b>CDE</b>	Colorado Department of Education
<b>CEA</b>	Colorado Education Association
<b>CESP</b>	Certified Educational Support Professional
<b>CFO</b>	Chief Financial Officer
<b>CFR</b>	Claim Fluctuation Reserve
<b>CIO</b>	Chief Information Officer
<b>CMAS</b>	Colorado Measures of Academic Success (science and social studies) (replaces TCAP)
<b>COP</b>	Certificate(s) of Participation
<b>COBRA</b>	Consolidated Omnibus Budget Reconciliation Act
<b>COTR</b>	Contracting Officer's Technical Representative
<b>CP</b>	Collection Point
<b>CPI</b>	Crisis Prevention Intervention or Consumer Price Index
<b>CPR</b>	Cardio Pulmonary Resuscitation
<b>CPP</b>	Colorado Preschool Program
<b>CRF</b>	Capital Reserve Fund
<b>CSASE</b>	Colorado Springs Association of School Executives
<b>CSEA</b>	Colorado Springs Education Association
<b>CSSD</b>	Colorado Springs School District
<b>CTA</b>	Career Technical Act
<b>CY</b>	Calendar Year
<b>D-11 or D11</b>	District 11 or some other school district as D-followed by their district number (D-20)
<b>DA</b>	Decision Analysis
<b>DAC</b>	District Accountability Committee (formerly DAAC, see archive list)
<b>DAP</b>	Diversity Action Plan
<b>DARS</b>	District Acquisition Regulation System
<b>DASAE</b>	Diploma of Advanced Study in Adult Education
<b>DBS</b>	Division of Business Services
<b>DECA</b>	Distributive Educational Clubs of America
<b>DHH</b>	Deaf and Hard of Hearing
<b>DOK</b>	Depth of Knowledge
<b>DIBELS</b>	Dynamic Indicators of Basic Early Literacy Skills
<b>DPGF</b>	Designated Purpose Grant Fund
<b>DSLC</b>	Diagnostic Services and Learning Center (housed at Tesla)
<b>EA</b>	Education Assistant (special education teaching assistant)
<b>EAC</b>	Energy Advisory Committee
<b>EAGLES</b>	Exceptional Academic Gifted Learning Experience Site
<b>E &amp; O</b>	Errors and Omissions (insurance)
<b>ECOT</b>	Emergency Crisis Operations Team
<b>EDSS</b>	Educational Data Support Services
<b>EEO</b>	Equal Employment Opportunities
<b>EFL</b>	Educational Functional Level
<b>EFT</b>	Electronic Funds Transfer
<b>ELAT</b>	English Literature Admissions Test or Early Literacy Assessment Tool
<b>ELC</b>	Early Learning Center
<b>ELL</b>	English Language Learner



## List of Commonly Used Acronyms at School District 11

<b>ELPA</b>	English Language Proficiency Act
<b>ELSIP</b>	Excess of Loss Self Insurance Pool
<b>EMO</b>	Education Management Organization (for charter schools)
<b>EOP</b>	Equal Opportunity Program
<b>EPO</b>	Exclusive Provider Organization
<b>ERO</b>	Electronic Registrar Online system
<b>ELL</b>	English Language Learners
<b>ESP</b>	Education Support Professional, sometimes Education Service Provider
<b>ESSA</b>	Every Student Succeeds Act (replaces NCLB)
<b>ESY</b>	Extended School Year
<b>FBLA</b>	Future Business Leaders of America
<b>FDK</b>	Full-Day Kindergarten
<b>FERPA</b>	Family Education Rights and Privacy Act (privacy protection)
<b>FMLA</b>	Family Medical Leave Act
<b>FMP</b>	Facilities Master Plan
<b>FNS</b>	Food and Nutrition Services
<b>FOTC</b>	Facilities Operations and Transportation Center
<b>FPC</b>	Funded Pupil Count
<b>FTE</b>	Full Time Equivalent
<b>FY</b>	Fiscal Year
<b>GAAP</b>	Generally Accepted Accounting Principles
<b>GASB</b>	Governmental Accounting Standards Board
<b>GB</b>	Gigabyte
<b>GED</b>	General Educational Development
<b>GFOA</b>	Government Finance Officers Association
<b>GK12</b>	Galileo K12 (assessment)
<b>GRT</b>	Gifted Resource Teacher
<b>GT</b>	Gifted and Talented
<b>HB</b>	House Bill, usually followed by abbreviated calendar year and a 4 digit identifying number
<b>HR</b>	Human Resources
<b>IB</b>	International Baccalaureate
<b>IBNR</b>	Incurred But Not Reported Claims
<b>ICAP</b>	Individual Career and Academic Plan
<b>IDEA</b>	Individuals with Disabilities Education Act
<b>IEC</b>	Irving Education Center
<b>IEL</b>	Integrated English Literacy
<b>IEP</b>	Individualized Education Plan
<b>IGA</b>	Internal Governmental Agreement
<b>ILP</b>	Individual Literacy Plan
<b>IMS</b>	Instructional Management System
<b>INR</b>	Intent Not to Rehire
<b>IP</b>	Internet Protocol
<b>IPT</b>	IDEA Oral Language Proficiency Test
<b>IT</b>	Information and Technology
<b>JBC</b>	Joint Budget Committee
<b>JROTC</b>	Junior Reserve Officer Training Corps
<b>LAN</b>	Local Area Network

## List of Commonly Used Acronyms at School District 11

<b>LEP</b>	Limited English Proficient (or Proficiency)
<b>LRE</b>	Least Restrictive Environment
<b>LRS</b>	Learning Resource Services
<b>LTD</b>	Long Term Disability
<b>LTE</b>	Library Technology Educator
<b>LTT</b>	Library Technology Technician
<b>MAP</b>	Measurement of Academic Progress
<b>MESA</b>	Math, Engineering and Science Achievement
<b>MGP</b>	Median Growth Percentile
<b>MIS</b>	Major Improvement Strategy
<b>MLO</b>	Mill Levy Override (sometimes <b>MiLO</b> )
<b>MOA</b>	Memorandum of Agreement
<b>MOU</b>	Memorandum of Understanding
<b>MTSS</b>	Multi-Tier Support System (formerly Response to Interventions or RtI)
<b>MYP</b>	Middle Years Program (pertains to IB)
<b>NEA</b>	National Education Association
<b>NGLC</b>	Next Generation Learning Challenges
<b>OBE</b>	Outcome Based Evaluation or Overcome by Events
<b>OPEB</b>	Other Post-Employment Benefits
<b>OSPB</b>	Office of State Planning and Budget
<b>OU</b>	Optimization of Utilization
<b>PACT</b>	Parent And Child Together
<b>PARCC</b>	Partnership for Assessment of Readiness for College and Careers (English, language arts, math) (replaces TCAP)
<b>PBDA</b>	Preliminary Budget Development Assumptions
<b>PBIS</b>	Positive Behavior Intervention Support
<b>PBS</b>	Positive Behavior Support
<b>PC</b>	Personal Computer
<b>PERA</b>	Public Employee Retirement Association
<b>PHLOTE</b>	Primary or Home Language Other Than English
<b>PIP</b>	Program Implementation Plan
<b>PLC</b>	Professional Learning Community
<b>PLTW</b>	Project Lead the Way
<b>PLP</b>	Personal Learning Plan
<b>PMO</b>	Project Management Office
<b>PO</b>	Purchase Order
<b>POPP</b>	Post Offer/Pre-Placement Physical
<b>POS</b>	Preliminary Offering Statement
<b>PPASBO</b>	Pikes Peak Association of School Business Officials
<b>PPO</b>	Preferred Provider Organization
<b>PPR</b>	Per Pupil Revenue
<b>PRC</b>	Professional Resource Center
<b>PSEO</b>	Post-Secondary Enrollment Options
<b>PSS</b>	Personnel Support Services
<b>PYIB</b>	Primary Years International Baccalaureate program
<b>Q</b>	Aequitas Solutions (parent/teacher/student connection system) (Formerly Zangle)
<b>QRI II</b>	Qualitative Reading Inventory (first through fifth graders)

## List of Commonly Used Acronyms at School District 11

<b>QZAB</b>	Qualified Zone Academy Bond
<b>RCM</b>	Resource Conservation Management (Manager)
<b>READ Act</b>	Colorado Reading to Ensure Academic Development (replaces CBLA)
<b>RFI</b>	Request For Information
<b>RFP</b>	Request For Proposal
<b>RFQ</b>	Request For Quote
<b>RJWAC</b>	Roy J. Wasson Academic Campus
<b>RRAF</b>	Risk-Related Activity Fund
<b>ROI</b>	Rate of Increase or Return on Investment
<b>SA</b>	Situation Analysis
<b>SAC</b>	School Accountability Committee (formerly BAAC, see Archive List)
<b>SAGE</b>	Sustainable Agricultural Green Education
<b>SAIL</b>	Student-centered Academic Interdisciplinary Lab (or Learning)
<b>SAT</b>	Scholastic Aptitude Test, then the Scholastic Assessment Test, then the SAT Reasoning Test, and now simply the SAT.
<b>SB</b>	Senate Bill-usually followed by abbreviated calendar year and a 2 or 3 digit identifying no.
<b>SBE</b>	Standards Based Education
<b>SBR</b>	Standards Based Reporting
<b>SES</b>	Supplemental Educational Services
<b>SIED</b>	Significant Identified Emotional Disorder
<b>SIOP</b>	Sheltered Instruction Observation Protocol
<b>SIPPS</b>	Systematic Instruction in Phonological Awareness, Phonics, and Sight Words (K-3)
<b>SIS</b>	Student Information System
<b>SLD</b>	Specific Learning Disability
<b>SLIC</b>	Significantly Limited Identifiable/Communicable
<b>SLO</b>	Student Learning Outcome
<b>SMART</b>	Specific, Measureable, Attainable, Realistic, Time-bound
<b>SMP</b>	Strategic Master Plan
<b>SOT</b>	Specific Ownership Taxes
<b>SPED</b>	Special Education
<b>SPF</b>	School Performance Framework
<b>SRD</b>	Sufficient Reading Deficiency
<b>SRO</b>	School Resource Officer
<b>SSA</b>	School and Student Activity
<b>STAMP</b>	STAndards-based Measures in Proficiency (world languages assessment)
<b>STEAM</b>	Science, Technology, Engineering, Arts, and Math
<b>STEM</b>	Science, Technology, Engineering, and Math
<b>SWOT</b>	Strengths, Weaknesses, Opportunities, Threats
<b>SY</b>	School Year
<b>TA</b>	Teaching Assistant
<b>TABOR</b>	TAXpayers Bill Of Rights
<b>TAC</b>	Transportation Advisory Committee
<b>TAP</b>	System for Teacher and Student Advancement Program
<b>TCT</b>	Teachers Coaching Teachers Program
<b>TELL</b>	Teaching, Empowering, Leading and Learning survey
<b>TLC</b>	Teacher Learning Coach (formerly Literacy Resource Teacher or LRT)
<b>TIF</b>	Teacher Incentive Fund

## List of Commonly Used Acronyms at School District 11

<b>TOSA</b>	Teacher On Special Assignment
<b>TPA</b>	Third Party Administrator
<b>TSA</b>	Tax Sheltered Annuity
<b>TSI</b>	TAP Summer Institute (see TAP above)
<b>UDIP</b>	Unified District Improvement Plan
<b>USIP</b>	Unified School Improvement Plan
<b>WAN</b>	Wide Area Network
<b>WICOR</b>	Writing, Inquiry, Collaboration, Organization and Read to Learn
<b>YPAE</b>	Young People's Art Exhibition
<b>ZBB</b>	Zero Based Budget

### Archive List of Previously Used Acronyms in School District 11

<b>AERO</b>	Assessment, Enrollment and Research Office (formerly DPRE) ("E" used to be Evaluation)
<b>ARCA</b>	Assessment, Research and Curriculum Alignment (replaced TISS, see below)
<b>ASE</b>	Adult Secondary Education
<b>BAAC</b>	Building Accountability Advisory Committee (replaced by SAC, see current list)
<b>BIA</b>	Business Incentive Agreement
<b>ARRA</b>	American Recovery and Reinvestment Act
<b>CBLA</b>	Colorado Basic Literacy Act (replaced by READ Act)
<b>CBOC</b>	Citizens Bond Oversight Committee
<b>CIT</b>	Coordinator of Information Technology (replaced by LTE, see current list)
<b>CPKP</b>	Colorado Preschool Kindergarten Program
<b>CQI</b>	Continuous Quality Improvement
<b>CSAP</b>	Colorado Student Assessment Program (replaced by TCAP)
<b>DAAC</b>	District Advisory and Accountability Committee (replaced by DAC, see current list)
<b>DALT</b>	District Achievement Level Tests
<b>DARTS</b>	Department of Assessment, Research and Technology Services (formerly Tech Services)
<b>DIP</b>	District Improvement Plan (replaced by UDIP, see current list)
<b>DPRE</b>	Department of Planning, Research and Evaluation
<b>EASy</b>	Educational Achievement System
<b>GOF</b>	General Operating Fund
<b>HESP</b>	Home Education Support Program
<b>HRI</b>	House Bill introducing "Leave No Child Behind"
<b>HRO</b>	Holmes, Robert & Owen (District's principal attorney) merged with Bryan L. Cave, LLP
<b>IBR</b>	Incremental Budget Request-replaces Part II Budget Request form, replaced by BMF
<b>ICSS</b>	Instruction, Curriculum, and Student Services (now ALL)
<b>IS</b>	Information Services – changed to ADS (see current list)
<b>ITBS</b>	Iowa Tests of Basic Skills
<b>LRSUS</b>	Long Range School Utilization Study
<b>LMT</b>	Library Media Technician (replaced by LTT, see current list)
<b>LRT</b>	Literacy Resource Teacher (replaced by TLC, see current list)
<b>LST</b>	Literacy/Standards Teacher
<b>NCLB</b>	No Child Left Behind Act (replaced by ESSA, see current list)
<b>OSCR</b>	Office of School and Community Relations (replaced by CCR, see current list)

## List of Commonly Used Acronyms at School District 11

<b>PPOR</b>	Per Pupil Operating Revenue
<b>PRO</b>	Police Resource Officer (in Middle Schools) (See SRO)
<b>RtI</b>	Response to Interventions (replaced by MTSS)
<b>SAR</b>	School Accountability Report
<b>SCAUSC</b>	School Configuration And Use Study Committee
<b>SEMS</b>	Substitute Employee Management System
<b>SIP</b>	School Improvement Plan (replaced by USIP, see current list)
<b>SIRSI</b>	This is not an acronym but the actual name of the library system program
<b>TAN</b>	Tax Anticipation Note
<b>TCAP</b>	Transitional Colorado Assessment Program (formerly CSAP) (replaced by PARCC and CMAS)
<b>TISS</b>	Technology Integration Support Services
<b>WCIL</b>	West Center for Intergenerational Learning