



Fiscal Year 2023-2024

Proposed Budget

From July 1, 2023, through June 30, 2024



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

May 17th, 2023

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

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

**Colorado Springs School District 11
FY2023-2024 PROPOSED BUDGET**

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

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

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

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

June 14, 2023



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

May 17, 2022

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

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

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

Budget Process

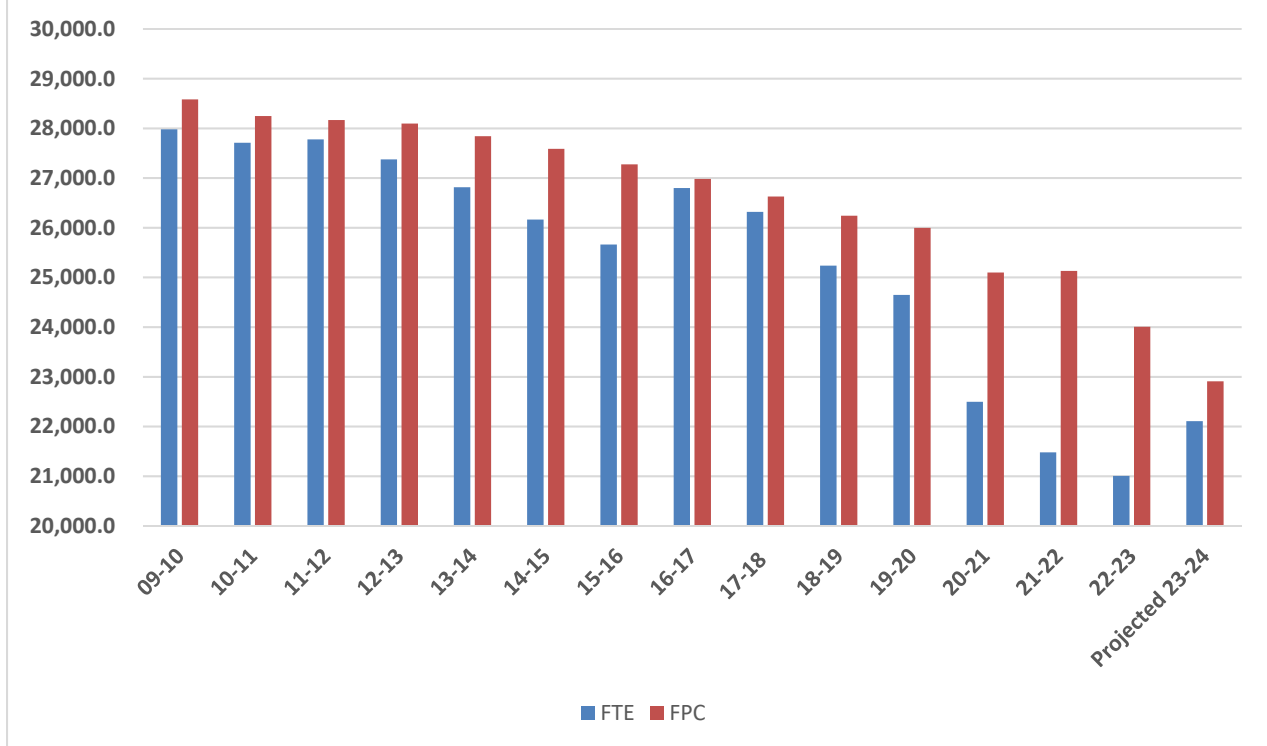
The budget was formulated with input from the Board of Education, division chiefs, department administrators, building principals, staff members and community members. The priorities of the budget are aligned with the themes of the strategic plan and reflects the cost of necessary support and services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

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

Student Enrollment Trends

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

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



FTE = full time equivalent, FPC = funded pupil count

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

School Finance and Legislative Activity

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

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

TABOR

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

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

Significant Changes in the Proposed General Fund Budget

Revenue

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

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

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

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

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

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

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

Expenditures

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

<u>Program</u>	<u>Mid-Year FY22/23</u>	<u>Proposed FY23/24</u>	<u>Change Amount</u>
Instructional Programs	\$174,056,874	\$193,331,306	\$19,486,078
Pupil Services	21,091,591	23,299,026	2,207,435
Instructional Staff Support	19,855,128	21,139,844	1,138,070
General Administration	2,443,810	2,105,745	(338,065)
School Administration	25,338,667	27,456,247	2,117,580
Business Administration	3,514,242	4,045,462	531,220
Central Services	13,827,027	15,249,732	1,422,705
Maintenance and Operations	34,266,468	35,319,192	1,052,724
Student Transportation Services	7,084,123	7,156,796	72,673
Other Services	3,115,510	3,164,674	49,164
Community Services	<u>1,705,699</u>	<u>1,794,320</u>	<u>88,621</u>
Total	<u>\$306,299,139</u>	<u>\$334,062,344</u>	<u>\$27,828,205</u>

Reserves and Fund Balance

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

District Accountability Committee's Budget Subcommittee

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

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

Respectfully submitted,

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

Kris Odom
Interim Chief Operations Officer

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

Laura Hronik, MBA
Senior Executive Director of Financial Services

Budget Development

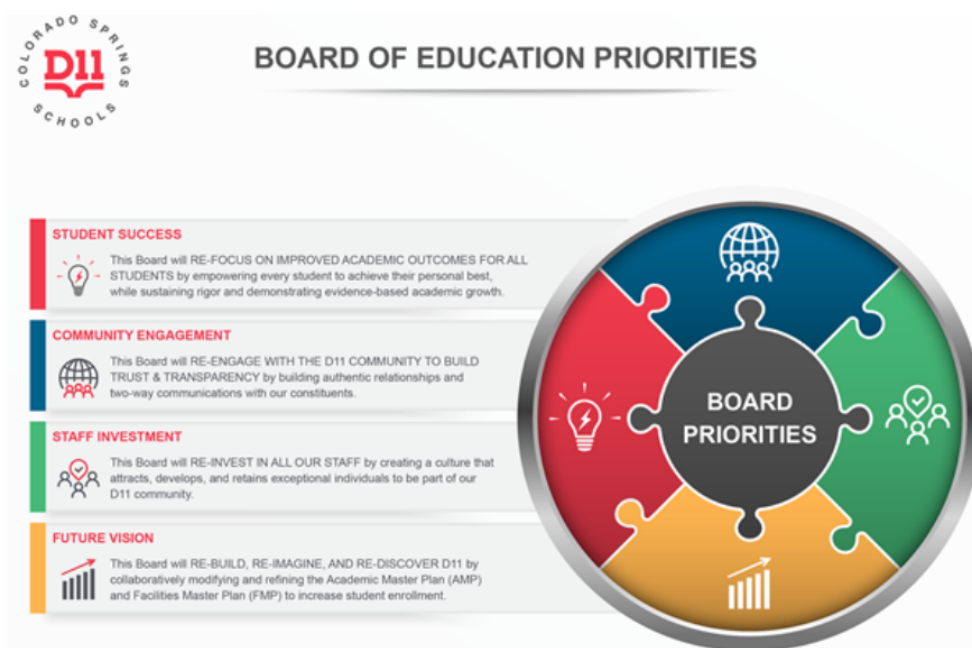
This school year, we started a new budget development process and honed in on connecting the goals of **The** Colorado Springs School District 11 to the way we spend our funds. None of this would have been possible without our taxpayers and your unwavering support and trust in our vision as we all lean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

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

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

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

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



STRATEGIC PLAN

Colorado Springs School District 11

Strategic Plan



Core Values

Our shared beliefs describe who we are as a community.

We believe:

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

Mission

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

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

Mission Impacts

How we will know we are moving toward our mission.

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

Vision

What our future will look like.

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

Strategies

The most critical work needed to move toward our mission.

In pursuit of our mission and mission impacts:

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

Strategic Delimiters

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

We will not:

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

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

BUDGET PRIORITIES

THE COLORADO SPRINGS SCHOOL DISTRICT



D11 Priorities • Achievement • Enrollment • Engagement • Operational Efficiency

Budget Priority Alignment Process

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

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

<div>Guiding Questions</div>	<div>Each Chief used the Guiding Questions to make critical decisions mapping dollars to key strategies (achievement, enrollment, engagement, operational efficiency) under the guiding questions:</div> <ul style="list-style-type: none">• Are there any vacancy fund requests connected to D11 strategy that must be prioritized in your budget?• Which IBRs are aligned with strategy and need to be prioritized?• What efficiencies can we find?• Are there any current vacancies in your departments that you can absorb/cut?• Are there any positions or FTE to reutilize or reallocate?• How are the current positions aligned with D11 priorities and needs within teams?
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Colorado Springs School District 11
PUBLIC SCHOOL FINANCE ACT
TOTAL PROGRAM FUNDING SUMMARY
(Excludes Data from the Charter School Institute)
PROPOSED BUDGET FY2023-2024

	Mid-Year FY22-23	Proposed FY23-24	Difference
Pupil Count:			
FY 19 October 1, Pupil Count (FTE)	25,239.0		
FY 20 October 1, Pupil Count (FTE)	24,645.5	24,645.5	
FY 21 October 1, Pupil Count (FTE)	22,495.5	22,495.5	
FY 22 October 1, Pupil Count (FTE)	21,479.5	21,479.5	
FY 23 October 1, Pupil Count (FTE)	21,007.0	21,007.0	
FY 24 October 1, Pupil Count (FTE) - ESTIMATED		22,107.0	
5-Year Average	22,973.3	22,346.9	(626.4)
Additions:			
Full Day K Factor	1.0	1.0	
CPP Count	473.0	-	
ASCENT Count	3.0	3.0	
Online Count	557.5	557.5	
Funded Pupil Count (FPC)	24,007.8	22,908.4	(1,099.4)
Per-Pupil Funding :			
Per-Pupil Funding Rate Net of Negative Factor	9,432.68	10,454.37	1,021.69
Total Program Funding:			
Total Program Funding Net of Negative Factor	226,458,008	239,492,890	13,034,882
Property Tax Revenue	72,220,197	92,446,036	20,225,839
Specific Ownership Tax Revenue	7,629,113	8,452,502	823,389
State Equalization	146,608,698	138,594,352	(8,014,346)
Net Total Program Funding	226,458,008	239,492,890	13,034,882

Note: Total Program funding calculations are complex with lots of variables. This is a simplified summary that does not include all factors. Please refer to the CDE School Finance website for actual calculations.
<https://www.cde.state.co.us/cdefinance>

Net Assessed Valuation	3,486,372,030	4,462,758,200	976,386,170
Mill Levies			
Total Program	20.715	20.715	-
Education Plan 2000	7.744	7.744	-
Education Plan 2017	13.818	13.818	-
Bond - 2006/2010/2012	-	-	-
Abatement	0.544	0.544	-
	42.821	42.821	-
Tax Revenue			
General Fund	72,220,197	92,446,036	20,225,840
Abatement	1,896,586	2,427,740	531,154
Total General Fund	74,116,783	94,873,777	20,756,994
Education Plan 2000	26,998,465	34,559,600	7,561,135
Education Plan 2017	48,174,689	61,666,393	13,491,704
Bond Redemption	-	-	-
	149,289,937	191,099,769	41,809,832

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

				Budget		
	2019-20	2020-21	2021-22	2022-23	2023-24	
	Actual	Actual	Actual	Mid-Year	Change	Proposed
Beginning Unassigned & Other Fund Balance Available						
Unassigned Fund Balance (GAAP Basis)	\$ 24,919,430	\$ 46,679,852	\$ 75,612,898	\$ 88,091,451	\$ (40,801,820)	\$ 47,289,631
Other Fund Balance (GAAP Basis)	11,211,290	(10,549,132)	14,176,888	16,246,980	54,801,820	71,048,800
Fund Balance (GAAP Basis)	36,130,720	36,130,720	89,789,786	104,338,431	14,000,000	118,338,431
Budgetary Basis Adjustments:						
Less:						
Non spendable - Inventory	-	-	-	(561,198)	-	(561,198)
Add:						
Unfunded Accrued Salaries & Benefits	-	-	-	8,316,000	-	8,316,000
Total Beginning Fund Balance	36,130,720	36,130,720	89,789,786	112,093,233	14,000,000	126,093,233
Revenues						
Local Revenue	\$ 80,119,244	\$ 80,694,398	\$ 92,029,366	\$ 90,479,229	\$ 20,091,735	\$ 110,570,964
State Revenue	149,650,253	132,309,905	142,471,437	145,139,075	(10,361,516)	134,777,559
Federal Revenue	462,487	1,997,371	738,642	425,184	-	425,184
Total Revenues	230,231,984	215,001,674	235,239,445	236,043,488	9,730,219	245,773,707
Other Financing Sources (Uses)						
Transfers In (Out)						
2000 Mill Levy Override Fund	24,900,577	26,358,277	26,234,507	26,908,822	-	26,908,822
2017 Mill Levy Override Fund	20,655,054	24,459,564	25,370,972	26,968,425	4,505,562	31,473,987
Risk Mgmt Fund	(3,025,063)	(3,029,748)	(3,019,424)	(3,027,619)	13,428	(3,014,191)
Preschool Fund	-	-	-	(718,345)	18,345	(700,000)
Capital Reserve Fund	(5,655,728)	(5,022,439)	(5,319,015)	(7,786,618)	(10,955,097)	(18,741,715)
Food Service Fund	-	(1,500,000)	-	-	-	-
Risk-Related Activities Fund	(3,000,000)	-	(1,100,000)	(500,000)	500,000	-
Production Printing Fund	80,000	(320,000)	80,000	(300,000)	335,000	35,000
Designated Grant Fund	(156,928)	-	-	-	-	-
Total Other Financing Sources (Uses)	33,797,912	40,945,654	42,247,040	41,544,665	(5,582,762)	35,961,903
Total Resources Available	300,160,616	292,078,048	367,276,271	389,681,386	18,147,457	407,828,843
Expenditures						
Instruction Services	142,510,324	127,858,106	153,249,751	174,056,874	19,274,432	193,331,306
Pupil Services	15,272,183	15,452,444	17,014,765	21,091,591	2,207,435	23,299,026
Instruction Staff Support	15,010,589	14,575,246	16,684,588	19,855,128	1,284,716	21,139,844
General Administration	1,934,241	2,114,147	2,152,787	2,443,810	(338,065)	2,105,745
School Administration	19,873,922	19,658,130	22,973,730	25,338,667	2,117,580	27,456,247
Business Administration	2,605,150	2,651,631	2,939,219	3,514,242	531,220	4,045,462
Central Services	11,893,136	11,274,874	13,120,993	13,827,027	1,422,705	15,249,732
Maintenance & Operations	24,329,099	24,575,976	26,680,313	34,266,468	1,052,724	35,319,192
Transportation Services	4,978,589	5,147,042	5,741,396	7,084,123	72,673	7,156,796
Other Services	1,348,673	1,124,574	1,211,336	3,115,510	49,164	3,164,674
Community Services	1,020,494	836,382	1,118,552	1,705,699	88,621	1,794,320
Construction Services	38,326	234,880	50,412	-	-	-
Total Expenditures	240,814,726	225,503,432	262,937,842	306,299,139	27,763,205	334,062,344
Fund Balances						
Restricted - TABOR Reserve	-	-	-	7,187,602	-	7,187,602
Restricted - MYO	-	-	-	-	270,500	270,500
Assigned - AMP Implementation	-	-	-	2,100,000	(300,000)	1,800,000
Assigned - Fund Balance Projects	-	-	-	35,185,390	(20,217,141)	14,968,249
Assigned - Encumbrances	-	-	-	2,673,353	2,326,647	5,000,000
Unassigned - Contingency	-	-	-	36,085,902	8,304,246	44,390,148
Unassigned - Unanticipated	-	-	-	150,000	-	150,000
Total Fund Balances	-	-	-	83,382,247	(9,615,748)	73,766,499
Total Expenditures & Fund Balances				389,681,386	18,147,457	407,828,843
Fund Balances, End of Year	\$ 59,345,890	\$ 66,574,616	\$ 104,338,429	\$ -	\$ -	\$ -
Total Appropriation				\$ 389,681,386	\$ 18,147,457	\$ 407,828,843

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

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

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

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

Footnotes:

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

\$ 225,416,628	\$ 210,201,201	\$ 224,828,207	\$ 226,458,007	\$ 13,034,883	\$ 239,492,890
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Colorado Springs School District 11
GENERAL FUND (Excludes Preschool & Risk Management Funds)
Detail Schedule of Expenditures, Transfers, and Reserves by Program
FY 2023-24 Proposed Budget

Program Name	Number	Actual			Budget		
		2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Mid-Year	Difference	2023-24 Proposed
INSTRUCTIONAL SERVICES							
	00100-						
General Education	00300	96,137,483	84,328,804	103,521,890	114,772,643	11,050,537	125,823,180
Intramural Activities	002IA	59,183	21,304	69,078	81,312	5,453	86,765
Montessori Preschool	00400	207,277	166,366	226,743	184,547	19,095	203,642
Post Secondary	00500	805,702	743,176	769,541	1,168,299	49,650	1,217,949
Gifted and Talented	00700	3,384,891	2,890,009	3,378,310	3,832,128	325,161	4,157,289
International Baccalaureate	007IB	80,446	69,862	91,788	124,456	-	124,456
General Instructional Media	00800	113,906	99,153	102,903	132,418	-	132,418
Spark Online Academy	00901	-	61,489	1,665,779	2,192,321	(300,123)	1,892,198
Achieve Online	009AC	1,357,193	1,243,492	1,508,447	1,568,919	28,573	1,597,492
Alternative Programs	009AL	2,547,128	2,368,693	2,777,223	2,952,855	141,416	3,094,271
AVID Program	009AV	435,128	267,790	386,706	330,578	5,469	336,047
Instructional Staff Stipends	009CA	1,721,992	1,646,093	1,813,422	1,910,635	-	1,910,635
Committed Youth/Detention Center	009CY/DC	66,932	15,103	98,828	131,000	-	131,000
Digital School	009DS	489,783	440,449	506,280	516,074	39,891	555,965
Early College High School	009EC	926,668	880,623	1,023,871	1,334,471	100,219	1,434,690
English Language Learners	009ES	4,212,517	3,480,295	3,855,578	4,106,302	2,298,659	6,404,961
Expelled Students	009EX	279,263	258,746	283,195	354,420	(154,022)	200,398
Student Conferences, Clubs, Activities	009SC	57,821	385	8,355	68,279	(4,095)	64,184
Summer Literacy	009SL	-	-	374	84,000	(5,040)	78,960
Summer School	009SS	-	375	54	20,930	-	20,930
Tutoring Program	009TP	746,602	776,329	794,860	977,448	-	977,448
Teachers' Post Employment Benefits	009TR	770,754	1,313,507	1,412,483	3,449,114	-	3,449,114
Career & Technical Education	009VE	569,043	639,988	814,161	964,510	(2,875)	961,635
Literacy	05110	2,697,886	2,410,574	2,844,512	2,920,969	384,813	3,305,782
Junior ROTC	08910	704,044	673,560	824,315	938,688	110,835	1,049,523
Challenger Learning Center	13450	70,625	48,150	93,625	83,000	(4,980)	78,020
Special Education (incl Preschool)	17000/17910	18,909,968	18,276,957	18,457,032	22,826,338	3,687,458	26,513,796
Work Study	17050	18,463	14,100	18,893	27,968	-	27,968
Speech Pathologists	17710	2,775,073	2,744,975	3,024,884	2,990,390	1,479,485	4,469,875
Transition Program	17990	460,844	433,307	547,031	637,339	64,499	701,838
Athletics	18000	1,903,709	1,544,452	2,483,317	2,227,877	101,000	2,328,877
TOTAL INSTRUCTIONAL SERVICES		142,510,324	127,858,106	153,403,478	173,910,228	19,421,078	193,331,306
STUDENT SUPPORT							
Pupil Services							
Interpretation Services	21001	-	21,064	40,766	48,000	47,856	95,856
Attendance Services	21110	318,140	337,009	339,728	648,105	(134,793)	513,312
Social Work Services	21130	1,772,350	1,838,949	2,108,021	2,169,948	235,556	2,405,504
Pupil Auditing Services	21140	262,497	361,018	548,943	702,197	30,598	732,795
Archives/Records Management	21150	267,111	272,216	293,603	272,649	34,651	307,300
Dropout Prevention Services	21180	471,747	465,464	281,615	438,902	(235,569)	203,333
Community Liaisons	21190	466,386	477,089	439,072	532,595	66,478	599,073
Counseling Services	21220	7,336,156	7,475,773	8,174,419	10,193,078	1,048,932	11,242,010
Pupil Scheduling Services	21260	259,127	263,300	287,892	300,638	27,651	328,289
Nursing Services	21340	1,030,233	1,106,797	1,211,664	1,163,878	452,082	1,615,960
Medicaid	21390	2,498	-	2,271	-	-	-
Psychological Services	21400	1,845,049	1,700,477	1,836,994	2,212,502	334,898	2,547,400
Audiology Services	21500	186,832	195,015	213,981	220,520	41,435	261,955
Occupational & Physical Therapists	21600	637,018	655,193	742,539	699,987	262,050	962,037
Behavior Intervention Specialists	21700	306,569	282,379	354,171	359,268	32,474	391,742
Grant Student Support	21900	-	-	4,054	-	-	-
Before and After School Programs	21910	110,470	701	135,032	1,129,324	(36,864)	1,092,460
Total Pupil Services		15,272,183	15,452,444	17,014,765	21,091,591	2,207,435	23,299,026

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

		Actual			Budget		
		2019-20	2020-21	2021-22	2022-23		2023-24
Program Name	Number	Actual	Actual	Actual	Mid-Year	Difference	Proposed
Instructional Staff							
Student Achievement Accountability	22110	811,448	874,930	1,094,762	1,180,415	106,087	1,286,502
Multi-Tier Systems of Support	22111	349,741	251,349	330,305	566,730	-	566,730
Curriculum Alignment	22120	1,575,991	1,473,813	1,471,085	2,202,166	157,942	2,360,108
Instructional Use Requirement	2212Y	180,235	197,007	295,572	265,608	28,376	293,984
Instructional Staff Training Services	22130	909,568	667,559	823,322	1,026,147	(44,722)	981,425
Academic Student Assessment	22140	721,550	924,249	1,287,224	1,959,698	86,405	2,046,103
Achieve Team	22190	552,320	161,911	188,419	684,428	107,324	791,752
Supervision of LRS	22210	751,248	694,432	790,938	822,411	131,181	953,592
Learning Resource Sources	22220	5,319,851	5,463,631	5,811,789	6,124,345	474,315	6,598,660
Educational Television Services	22240	628,244	608,544	697,513	852,675	(94,372)	758,303
Supervision of Special Education	22310	1,158,217	1,213,974	1,229,941	1,379,011	(99,413)	1,279,598
Supervision - Career and Technical	22320	257,463	391,792	656,827	771,270	110,527	881,797
Supervision - Adult Education	22330	253,673	259,342	291,353	312,751	28,410	341,161
Supervision - Athletics	22340	775,869	754,844	845,715	800,525	187,877	988,402
Supervision - ESL	22350	194,660	130,667	101,003	141,282	4,050	145,332
Supervision - Gifted and Talented	22370	175,527	126,789	158,359	179,502	4,181	183,683
Supervision - Special Ed Early Childhd	22380	71,658	61,709	77,176	48,464	4,072	52,536
Supervision - Summer Literacy	22400	298	472	29,479	187,493	(11,246)	176,247
Supervision - IB Program	22410	319,353	314,557	346,404	475,426	(42,924)	432,502
Supervision - Summer School	22420	3,675	3,675	3,675	21,427	-	21,427
Total Instructional Staff		15,010,589	14,575,246	16,530,861	20,001,774	1,138,070	21,139,844
TOTAL DIRECT INSTRUCTION and INSTRUCTIONAL SUPPORT		172,793,096	157,885,796	186,949,104	215,003,593	22,766,583	237,770,176
GENERAL ADMINISTRATION							
Board Secretary/Clerk	23120	175,901	125,313	187,391	168,108	17,652	185,760
Treasurer Services	23130	3,342	3,573	10,421	24,320	-	24,320
Election Services	23140	111,598	222,585	102,250	30,700	-	30,700
Legal Services	23150	110,567	158,300	291,252	285,000	-	285,000
Tax Assessment/Collection	23160	157,986	159,820	183,676	155,000	-	155,000
Audit Services	23170	89,395	87,889	89,186	90,280	16,700	106,980
Staff Relations/Negotiations	23180	121,722	141,764	80,679	267,306	(185,044)	82,262
ESP Staff Relations	23181	155,908	160,457	170,366	183,341	5,045	188,386
District Accountability Services	23190	6,646	2,990	6,630	11,382	-	11,382
Office of the Superintendent	23210	831,497	845,811	812,553	951,734	(179,791)	771,943
State and Federal Relations	23230/40	27,998	29,719	34,528	38,041	-	38,041
Charter School Administration	23910	141,681	175,926	183,855	238,598	(12,627)	225,971
TOTAL GENERAL ADMINISTRATION		1,934,241	2,114,147	2,152,787	2,443,810	(338,065)	2,105,745
SCHOOL ADMINISTRATION							
Office of the Principal	24110	19,286,280	18,976,835	22,180,248	24,554,675	2,053,668	26,608,343
School Business Management	24130	500,865	496,414	483,490	511,893	8,912	520,805
Other Support Services	24900	86,777	184,881	309,992	272,099	55,000	327,099
TOTAL SCHOOL ADMINISTRATION		19,873,922	19,658,130	22,973,730	25,338,667	2,117,580	27,456,247
BUSINESS ADMINISTRATION							
Support Services - Business	25010	329,175	322,520	283,558	370,228	300,733	670,961
Financial Services	25100	1,162,258	1,250,201	1,472,085	1,887,776	116,157	2,003,933
Purchasing Services	25200	729,453	717,862	783,883	820,753	93,444	914,197
Warehousing & Distribution	25300	248,883	230,083	244,125	290,485	20,886	311,371
Postage and Mail Services	25310/400	135,381	130,965	155,568	145,000	-	145,000
TOTAL BUSINESS ADMINISTRATION		2,605,150	2,651,631	2,939,219	3,514,242	531,220	4,045,462
MAINTENANCE & OPERATIONS							
Maintenance & Operations Supervision	26100	939,709	883,746	946,971	1,041,342	176,374	1,217,716
Operations (Custodians)	26210	9,007,422	8,712,993	8,958,918	12,178,602	618,168	12,796,770
Building Maintenance	26230	4,459,103	4,425,021	4,683,552	6,686,797	331,563	7,018,360
Utilities	26250	4,749,669	5,647,716	6,629,338	7,188,192	(13,312)	7,174,880
Grounds Maintenance	26300	1,579,037	1,391,013	1,540,710	2,232,885	(497,636)	1,735,249
Non-Student Vehicle Maintenance	26500	210,540	469,841	353,001	314,588	36,841	351,429
Security Services	26600	3,383,619	3,045,646	3,567,823	4,624,062	400,726	5,024,788
TOTAL MAINTENANCE & OPERATIONS		24,329,099	24,575,976	26,680,313	34,266,468	1,052,724	35,319,192

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

		Actual			Budget		
Program Name	Number	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Mid-Year	Difference	2023-24 Proposed
STUDENT TRANSPORTATION SERVICES							
Transportation Supervision	27100	861,568	890,729	1,109,333	1,146,196	1,613	1,147,809
Vehicle Operation Services	27200	3,445,046	3,306,577	3,772,971	5,015,871	6,316	5,022,187
Vehicle Services	27400	544,830	808,728	708,722	775,570	53,191	828,761
Small Engine Maintenance	27500	127,145	141,008	150,370	146,486	11,553	158,039
TOTAL TRANSPORTATION SERVICES		4,978,589	5,147,042	5,741,396	7,084,123	72,673	7,156,796
CENTRAL SERVICES							
Support Services - Central	28010	719,677	702,007	688,643	754,841	(84,961)	669,880
Grants Acquisition Office	28130	506,272	580,147	538,829	620,709	1,506	622,215
Community Relations Services	28230	770,965	539,901	849,801	996,579	113,509	1,110,088
Human Resources Services	28300	1,747,681	1,709,314	2,061,110	2,153,626	354,811	2,508,437
Recruitment & Placement Services	28320	66,346	69,404	103,392	203,414	-	203,414
Non-Instructional Staff Development	28340	331,731	301,537	309,701	433,340	-	433,340
Non-Instructional Staff Training	28341	171,174	109,130	190,864	226,630	9,236	235,866
EOP, Ombudsman	28380	206,965	206,297	122,242	244,835	31,196	276,031
Information Service Systems	28400	2,003,785	2,706,410	2,533,123	3,092,651	52,540	3,145,191
Technology Equipment Maintenance	28420	1,119,454	1,387,872	1,257,036	1,406,095	68,396	1,474,491
Network Operations Services	28440	1,891,052	1,950,174	2,306,272	2,298,516	271,150	2,569,666
Telecommunications	28450	2,196,359	838,362	1,766,576	1,217,575	605,322	1,822,897
Unemployment Insurance	28510	148,619	172,748	370,130	162,250	-	162,250
Risk Management	25520/30/40	-	-	16,496	-	-	-
Safety Program	28550	13,056	1,571	6,778	15,966	-	15,966
TOTAL CENTRAL SERVICES		11,893,136	11,274,874	13,120,993	13,827,027	1,422,705	15,249,732
OTHER SERVICES							
Volunteer Services	29100	265,633	262,049	293,833	314,119	49,164	363,283
Non-Teacher Post Employment Benefits	29500	1,083,040	862,525	917,503	2,801,391	-	2,801,391
TOTAL OTHER SERVICES		1,348,673	1,124,574	1,211,336	3,115,510	49,164	3,164,674
COMMUNITY SERVICES							
Food and Nutrition Services	31400	-	-	114,839	-	-	-
TESLA Childcare	33100	236,290	256,282	287,810	334,228	32,833	367,061
GED Testing	33400	4,028	4,995	5,783	6,826	-	6,826
Facility Rentals	33500	338,461	197,453	280,659	829,957	42,880	872,837
Crossing Guard Services	33910	246,637	214,457	278,555	367,794	-	367,794
Adult Basic Education	34100	195,078	163,195	150,906	166,894	12,908	179,802
TOTAL COMMUNITY SERVICES		1,020,494	836,382	1,118,552	1,705,699	88,621	1,794,320
CONSTRUCTION SERVICES							
Renovations	40000	38,326	234,880	50,412	-	-	-
TOTAL CONSTRUCTION SERVICES		38,326	234,880	50,412	-	-	-
TOTAL EXPENDITURES		240,814,726	225,503,432	262,937,842	306,299,139	27,763,205	334,062,344
FUND BALANCE							
Restricted - TABOR	93210	-	-	-	7,187,602	-	7,187,602
Restricted Multi-Year Obligations	93220	-	-	-	-	270,500	270,500
Assigned for AMP Implementation	91000	-	-	-	2,100,000	(300,000)	1,800,000
Assigned for Fd Bal Projects	91000	-	-	-	35,185,390	(20,217,141)	14,968,249
Assigned Encumbrance	94000	-	-	-	2,673,353	2,326,647	5,000,000
Unassigned - Contingency	91000	-	-	-	36,085,902	8,304,246	44,390,148
Unassigned - Unanticipated	99000	-	-	-	150,000	-	150,000
TOTAL FUND BALANCES		-	-	-	83,382,247	(9,615,748)	73,766,499
TOTAL EXPENDITURES & FUND BALANCE		240,814,726	225,503,432	262,937,842	389,681,386	18,147,457	407,828,843

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

r- recurring, n- non-recurring

FY24 BMF
FY23 Mid-Year
FY23 BMF

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

Increases (Decreases) in Budgetary Reserve & Fund Balance:

Budgetary Reserve & Fund Balance

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

Increases (Decreases) in Revenue:

Local Revenue

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

State Revenue

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

Federal Revenue and Interfund Transfers

19 Decrease transfer out to Risk Mgmt. Fund to cover insurance for FNS <i>(projection adjustment)</i>	13,428	r	
20 Adjust FY24 transfer out to Preschool Fund (projection adjustment)	18,345	r	
21 Reduce transfer out to Capital Reserve Fund (increase general fund repairs and maint budget in lieu of capital projects)	1,000,000	r	
22 Adjust FY24 transfer out to Capital Reserve fund to cover COP payment requirement related to Adams ES renovation	(1,260)	r	
23 Eliminate non-recurring transfer out to Capital Reserve fund (FY23 Fund Balance Projects)	2,766,163	n	
24 Add non-recurring transfer out to Capital Reserve Fund for FY24 Fund Balance Projects	(14,720,000)	n	
25 Eliminate non-recurring transfer to Production Printing fund (equipment purchases in FY23)	300,000	n	
26 Add annual transfer in from Production Printing Fund to repay equipment purchases made in FY23	35,000	r	
27 Eliminate the FY23 non-recurring transfer to Risk Related Activities Fund <i>(health insurance plan)</i>	500,000	n	
28 Increase transfer from 2017 MLO Fund (Increase in charter school transfers, increase in PIP's 1,3, and 9)	2,505,562	r	
29 Add non-recurring transfer from 2017 MLO Fund (curriculum)	2,000,000	n	
Total Federal Revenue & Interfund Transfers			(5,582,762)

Total Revenue Increase

4,147,457

Total Increases in Revenue & Other Resources:

18,147,457

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

r- recurring, n- non-recurring

FY24 BMF
FY23 Mid-Year
FY23 BMF

<i>Increases (Decreases) in Expenditures & Uses:</i>		FTE	Program Number	Program Description	Increase (Decrease)	
Instructional Services- (00100 to 18000)						
30	FY24 Compensation & benefits changes (net of increases and decreases) - includes the net increase of 40.14 teacher FTE and 13.09 ESP FTE.	53.23	Various	Various	18,189,213	r/n
31	ACEVEDO - 04 - Annual contract amount for K-8 Math Tier 1 Core Program (Eureka Math Squared) and K-8 Math Tier 2 Intervention/Differentiation Program (Dreambox) for all students. Provide a multi-year programming contract for Algebra 1 and Geometry students.		11000	Curriculum and Instruction	2,880,000	n
32	GAAL - 04 - Update STEM Labs for Middle Schools. Additional staff training for CTE Programs. Increased transportation and travel / registration for students. Tuition for students at PPSC and staff professional development.		00500	Career and Technical Education	60,650	r
33	GAAL - 04 - Update STEM Labs for Middle Schools. Additional staff training for CTE Programs. Increased transportation and travel / registration for students. Tuition for students at PPSC and staff professional development.		009VE	Career and Technical Education	235,170	r
34	GAAL - 02 - Provide out of district transportation costs to athletic events and competitions		18000	Athletics	65,000	n
35	GAAL - 01 - Cover the increase to officials fees for the next three school years by the Colorado High School Activities Association Legislative Council.		18000	Athletics	36,000	r
36	GAAL - 07 - Supports the need to contract charter motor coaches with an external service for competitions, events and field trips that cannot be supported by school buses due to staffing shortages.		00900	Curriculum and Instruction	261,000	n
37	BAILEY - 04 - New hire incentives		00900	General Instruction	2,000,000	n
38	Remove non-recurring budget from FY23 mid-year mods - Fund Balance Task Force - Stage riser sets for high schools		00300	High School Education	(67,154)	n
39	Remove non-recurring budget from FY23 mid-year mods - Fund Balance Task Force - Black Box theater at Mitchell		00300	High School Education	(35,169)	n
40	Remove non-recurring budget from FY23 mid-year mods - Fund Balance Task Force - 4K broadcast systems at high schools		00300	High School Education	(240,268)	n
41	Remove non-recurring budget from FY23 mid-year mods - Fund Balance Task Force - Wonders reading curriculum		05110	Literacy	(30,000)	n
42	Remove non-recurring budget from FY23 mid-year mods - Postsecondary CTE programs - BMF - SUPT - 1		00500	Career and Technical Education	(11,000)	n
43	Remove non-recurring budget from FY23 mid-year mods - hiring and retention bonus program - BMF - PSS - 1		00900	General Instruction	(1,734,328)	n
44	Remove non-recurring budget from FY23 mid-year mods - CTE programs in middle schools - BMF - SUPT - 1		009VE	Career and Technical Education	(190,000)	n
45	Remove non-recurring budget from FY23 - Curriculum for K-8 mathematics - BMF - ALL - 1		00900	General Instruction	(950,000)	n
46	Remove non-recurring budget from FY23 - C-Tech Telecommunication program for D11 high schools - BMF - ALL - 11		009VE	Career and Technical Education	(120,000)	n
47	Remove non-recurring budget from FY23 - Purchase school supply kits for all elementary and middle school students - BMF - ALL - 15		00900	General Instruction	(175,000)	n
48	Remove non-recurring budget from FY23 - Mitchell high school summer intervention - BMF - ALL - 17		00300	High School Education	(120,000)	n
49	Remove non-recurring budget from FY23 - Substitute incentive pay program - BMF - PS - 4		00900	General Instruction	(550,576)	n
50	Remove non-recurring budget from FY23 - District wide assessment system to track academic growth - BMF - SUPT - 7		00900	General Instruction	(41,230)	n
51	Remove non-recurring budget from FY23 - Hoonuit Decision Insight GeoVisual Analytics tool - BMF - SUPT - 10		00900	General Instruction	(41,230)	n

Total Instructional Services - (00900 to 18000)

19,421,078

Student Support Services- (21000)						
52	FY24 Compensation & benefits changes (net of increases and decreases)	(3.2)	21xxx	Various	2,306,085	r/n
53	BAILEY - 01 - Transfer student records to digital format via the PowerSchool Document Management application		21150	Records Management	6,350	n
54	Remove non-recurring budget from FY23 - Expand contract with Anderson, Dude & Lebel to provide independent expulsion hearing services - BMF - ALL - 7		21110	Student Support and Engagement	(80,000)	n
55	Remove non-recurring budget from FY23 - Centralized enrollment, on-site Spanish and other language interpretation - BMF - SUPT - 11		21140	Educational Data and Support	(25,000)	n

Total Student Support Services- (21000)

2,207,435

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

r- recurring, n- non-recurring

FY24 BMF
FY23 Mid-Year
FY23 BMF

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

Total Instructional Staff Support Services- (22000)

1,138,070

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

Total General Administration Services- (23000)

(338,065)

School Administration- (24000)						
73	FY24 Compensation & benefits changes (net of increases and decreases) - includes the addition of 10.0 FTE Assistant Principals	9.51	24xxx	Various	2,623,957	r/n
74	GAAL - Stipends for executive principals		24110	School Administration	100,000	r
75	GAAL - Principal pay for performance		24110	School Administration	300,000	n
76	GAAL - 06 - Funding for administrative subs that are needed to cover when a principal is absent or on leave		24900	School Administration	55,000	r
77	Remove non-recurring budget from FY23 mid-year mods - Fund Balance Task Force - provide lunch accounts to use at principal discretion		24110	School Administration	(250,000)	n
78	Remove non-recurring budget from FY23 mid-year mods - Fund Balance Task Force - Tuition and fees		24110	School Administration	(200,000)	n
79	Remove non-recurring budget from FY23 mid-year mods - Additional Assistant Principals to address urgent needs - BMF - SUPT - 2		24110	School Administration	(339,615)	n
80	Remove non-recurring budget from FY23 - Mitchell high school professional development - BMF - ALL - 17		24110	High School Education	(80,000)	n
81	Remove non-recurring budget from FY23 - Substitute incentive pay program - BMF - PS - 4		24110	School Administration	(91,762)	n

Total Support Services School Administration- (24000)

2,117,580

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

r- recurring, n- non-recurring

FY24 BMF
FY23 Mid-Year
FY23 BMF

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

Total Business Services- (25000)

531,220

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

Total Operation and Maintenance of Plant Services- (26000)

1,052,724

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

Total Student Transportation Services- (27000)

72,673

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

r- recurring, n- non-recurring

FY24 BMF
FY23 Mid-Year
FY23 BMF

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

Total Central Services- (28000)

1,422,705

Other Services- (29000)									
121	FY24 Compensation & benefits changes (net of increases and decreases)			29xxx		Various	(11,136)	r/n	
122	ASHBY - 03 - D11 Engage furniture refresh			29100		D11 Engage	60,300	n	

Total Other Services- (29000)

49,164

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

Total Community Services- (30000)

88,621

Reserve Funds- (91000-99000)									
124	Add Multi Year Obligation Reserve (FY23 end of year adjustment)			93220		Restricted - MYO	270,500	n	
125	Reduce contingency for Academic Master Plan (AMP)			91001		AMP	(300,000)	n	
126	Reduce contingency set aside for Fund Balance Projects (moved to budget programs)			90001		Fund Balance Task Force Projects	(20,217,141)	n	
127	Increase encumbrance carryover (projection)			94000		Reserve for Encumbrances	2,326,647	n	
128	Increase in projected unassigned fund balance			91000		Contingency	8,304,246	n	

Total Reserve Funds

(9,615,748)

Total Increases in Expenditures & Reserves

12.89

18,147,457

BUDGET ADMINISTRATOR:	Jessica Reijgers	FUND:	Risk Management Fund
DIVISION HEAD:	Phoebe Bailey	DATE:	May 17, 2023

RISK MANAGEMENT FUND

Revenues to support risk management originate from three sources as described below:

1. Allocation of state equalization funding is the primary source of funding for risk management. For FY2023-24, state equalization funding is estimated at \$2,916,000. This funding provides most of the revenue supporting workers' compensation, general liability, professional liability, errors and omissions (E&O), other insurance programs (property, auto liability, bus liability, crime, excess workers' compensation, etc.), administration, and safety.
2. Charges to other funds are recognized as expenditures to support risk management programs. The charges are as follows:

a.	Food Services Fund *	\$98,191
b.	Production Printing Fund	9,441
c.	General Fund:	
	Athletics	19,038
	Transportation	<u>306,730</u>
	Total	<u>\$433,400</u>

Expenditure offset amounts are determined using insurance underwriting principles that account for negotiated insurance costs, historical and actuarially projected claims, risk exposures, safety, and administrative costs.

*The FY2023-24 food services charge was calculated but not applied. However, it is included in the general fund transfer total.

3. Interest earned, estimated to be \$139,500 on reserves and transfers of monies collected in advance, provide a third source of revenue.

Reserves have been established for certain programs within the fund and serve to manage the financial stability for the portions of the various risk programs for which the District is self-funded as follows:

1. Claim reserves fund risk management open claims.
2. Incurred but not reported (IBNR) and margin reserves are industry-accepted reserves used to fund claims not yet reported, along with expected increases in claim development. The following percentages of estimated claims are used to establish IBNR reserves:

a.	Workers' Compensation	17.15 percent
b.	General Liability	41.15 percent
c.	Professional Liability (E&O)	11.00 percent
d.	Other Insurance (includes property)	33.00 percent

FULL TIME POSITIONS	FY2021-22 AUTHORIZED	FY2022-23 AUTHORIZED	FY2022-23 MID-YEAR	CHANGE	FY2023-24 PROPOSED
Administrative	0.30	0.30	0.30	0.00	0.30
Professional	4.40	4.40	4.00	0.00	4.00
ESP	1.00	1.00	1.00	0.00	1.00
TOTAL FTE	5.70	5.70	5.70	0.00	5.30

Colorado Springs School District 11
RISK MANAGEMENT FUND
Schedule of Revenues, Expenditures, and Fund Balances
Proposed FY2023-24

	Actual			Budget		
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Mid-Year	Change	2023-24 Proposed
Beginning Fund Balance:						
Assigned for Future Claims	\$3,105,515	\$3,747,798	\$ 4,351,697	\$4,320,627	\$ (97,110)	\$ 4,223,517
Prepaid Insurance	12,500	12,500	12,500	12,500	-	12,500
Adjusted Beginning Fund Balance	\$3,118,015	\$3,760,298	\$ 4,364,197	\$4,333,127	\$ (97,110)	\$ 4,236,017
Revenues						
Claims and Subrogation Recoveries	789,380	188,343	93,698	57,356	42,656	100,012
Charter School Buybacks	38,512	29,283	36,981	50,255	1,745	52,000
Total Revenues	827,892	217,626	130,679	107,611	44,401	152,012
Other Financing Sources (Uses)						
Investment Income	66,582	4,448	9,907	2,113	137,387	139,500
Transfers In - 2017 MLO	4,633	4,633	4,633	4,633	-	4,633
Transfers In - General Fund - Food Service	109,063	113,748	103,424	111,619	(13,428)	98,191
Transfers In - General Fund	2,916,000	2,916,000	2,916,000	2,916,000	-	2,916,000
Total Other Financing Sources (Uses)	3,096,278	3,038,829	3,033,964	3,034,365	123,959	3,158,324
Total Resources Available	7,042,185	7,016,753	7,528,840	7,475,103	71,250	7,546,353
Expenditures						
Workers Compensation	1,329,965	1,181,716	1,331,395	2,072,378	99,800	2,172,178
<i>Work Comp Funds Reimbursement</i>	(41,462)	(52,563)	(63,830)	(60,774)	23,710	(37,064)
General Liability	166,607	196,788	419,423	868,499	(16,000)	852,499
<i>Gen'l Liab Funds Reimbursement</i>	(9,290)	(9,753)	(20,337)	(14,892)	4,746	(10,146)
Errors & Omissions	82,468	222,286	148,085	666,262	26,264	692,526
<i>E&O Funds Reimbursement</i>	(4,414)	(4,634)	-	(6,685)	2,134.17	(4,551)
Other Insurances	1,756,941	1,117,845	1,388,684	2,735,874	(15,517)	2,720,357
<i>Other Funds Reimbursement</i>	(133,544)	(154,808)	(220,373)	(230,919)	(52,530)	(283,449)
Safety	134,616	155,679	212,666	668,105	-	668,105
Reserves	-	-	-	777,255	(1,357)	775,898
Total Expenditures	3,281,887	2,652,556	3,195,713	7,475,103	71,250	7,546,353
Fund Balance End of Year	\$3,760,298	\$4,364,197	\$ 4,333,127	\$ -	\$ -	\$ -

Fund Appropriation

Total Revenues	\$ 107,611	\$ 44,401	\$ 152,012
Other Financing Sources (Uses)	3,034,365	123,959	3,158,324
Beginning Fund Balance	4,333,127	(97,110)	4,236,017
Total Appropriation	\$7,475,103	\$ 71,250	\$ 7,546,353

RISK MANAGEMENT FUND
Supplemental Schedule of Revenues, Expenditures, and Fund Balance
PROPOSED BUDGET
FY2023-24

	28520 WORKERS COMP	28530 GENERAL LIABILITY	28540 ERRORS & OMISSIONS	28560 OTHER* INSURANCE	28550 SAFETY	TOTAL
BEGINNING FUND BALANCE ASSIGNED	1,271,279	536,387	413,905	1,579,595	422,352	4,223,517
Prepaid Insurance	12,500	-	-	-	-	12,500
Assigned for Future Claims	1,283,779	536,387	413,905	1,579,595	422,352	4,236,017
% of total w/o subrogation	30.1%	12.7%	9.8%	37.4%	10.0%	100.0%

REVENUES						
Subrogation Recovery	63,008	-	-	37,004	-	100,012
Charter School Buybacks	-	-	-	52,000	-	52,000
Earnings on Investments	120,000	7,000	6,500	6,000	-	139,500
Transfers In - 2017 MLO	4,633	-	-	-	-	4,633
Transfer from General Fund to cover FNS	63,004	11,337	5,085	18,765	-	98,191
Transfer from General Fund	877,716	370,332	285,768	1,090,584	291,600	2,916,000
Total Revenue	1,128,361	388,669	297,353	1,204,353	291,600	3,310,336

Percent expense allocated	30.1%	12.7%	9.8%	37.4%	10.0%	100.0%
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TOTAL REVENUE and BEGINNING FUND BALANCE	2,412,140	925,056	711,258	2,783,948	713,952	7,546,353
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EXPENDITURES						
Claims Payments	1,399,941	346,386	297,751	919,602	-	2,963,680
Claims Administration, Premiums, IBNR:						
Premium Payments	294,000	270,000	125,000	1,376,159	-	2,065,159
Insurance Recoveries:						
Prior Year Claim Reserves	-	-	-	-	-	-
Administration Total	294,000	270,000	125,000	1,376,159	-	2,065,159

Fund Administration:						
Salaries	161,301	26,609	15,920	100,865	147,432	452,127
Employee Benefits	57,164	9,254	5,855	36,831	51,973	161,077
Purchased Services	162,227	250	1,000	9,900	62,000	235,377
Legal Expenses	75,000	200,000	247,000	275,000	-	797,000
Contra Account for Offset of Revenue:						
Athletics - Risk Premiums	(6,935)	(4,097)	(1,837)	(6,169)	-	(19,038)
Transportation - Risk Premiums	(29,024)	(5,383)	(2,414)	(269,909)	-	(306,730)
Production Printing - Risk Premiums	(1,105)	(667)	(299)	(7,370)	-	(9,441)
Print/Staff Dev	6,965	-	-	1,000	-	7,965
Supplies & Materials	13,920	-	-	1,000	406,200	421,120
Dues/Memberships	1,660	-	-	-	500	2,160
Fund Administration Subtotal	441,173	225,967	265,224	141,147	668,105	1,741,616

Total Expenditures	2,135,114	842,353	687,975	2,436,908	668,105	6,770,455
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Appropriated Reserves:						
Contingency	277,026	82,703	23,282	347,040	45,847	775,898

TOTAL APPROPRIATION	2,412,140	925,056	711,257	2,783,948	713,952	7,546,353
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LIABILITIES						
Claim Case Liabilities	(1,194,999)	(245,403)	(268,244)	(689,719)	-	(2,398,365)
Margin/IBNR Liability	(204,942)	(100,983)	(29,507)	(229,883)	-	(565,316)
TOTAL LIABILITIES	\$ (1,399,941)	\$ (346,386)	\$ (297,751)	\$ (919,602)	\$ -	\$ (2,963,681)

*other includes property, vehicle and other

BUDGET ADMINISTRATOR: Sarah Carlson

FUND: Preschool Program Fund

DIVISION HEAD: Tamara Acevedo

DATE: May 17, 2023

COLORADO UNIVERSAL PRESCHOOL PROGRAM (FORMERLY COLORADO PRESCHOOL PROGRAM)

House Bill 22-1295 was enacted on April 25, 2022, establishing The Colorado Universal Preschool Program (UPK). This bill created a no-cost preschool program, universally available to all Colorado children in their year before kindergarten, and available to children with two years before kindergarten in targeted populations, beginning in Fall, 2023. As a result of this legislation, preschool funding moves out of the Public School Finance Act and is instead administered by the Colorado Department of Early Childhood.

State mandates, beginning in FY23/24, require specific accounting for the Colorado Universal Preschool Program (UPK). This is a designated purpose fund and may only be used to support preschool children in UPK. The fund is supported by state rates set by the CDEC, based on the age and eligibility factors for each student.

Preschool

For 2023-24, the total number UPK seats provided by the district is 1,216. These seats are divided into different program models, aligned with UPK guidance and funding: 10 hour per week programming for eligible 3 year olds, 15 hour per week programming for all 4 year olds, and possible 30 hour programming for 4 year old students meeting eligibility criteria. The CDEC set the following eligibility criteria for additional hours of preschool: having an IEP, experiencing low income, homelessness, adoption/foster care, or English Language Learning.

In addition to the 1,216 UPK seats, District 11 will allocate 32 UPK seats to CPCD Head Start. The funding rate for these seats has not been determined for 2023-24 but will be close to the full funding rate for these students. CPCD Head Start administers preschool programming in 5 District 11 elementary schools; in two of these schools, Head Start will provide full-day programming.

Beginning in 2010-11, the District split teacher costs between the CPP fund and the general fund special education early childhood program and federal grants, with 70 percent of the costs in the CPP fund. This split was based on the total number of slots needed for the year for students in special education. For 2023-24, the preschool fund will increase the percentage of staffing costs covered. Due to the expansion of preschool programming during the 2022-23 school year, teachers are funded as follows: 60% teachers preschool fund; 20% teachers special education; 20% teachers ESSER grant. There are two aides in each district preschool class. With the exception of the 8 expanded classrooms, one aide is charged to the preschool fund and the other aide is charged to the general fund special education early childhood program. In the expanded preschool classrooms (Audubon, Chipeta, King, Scott, Wilson, Monroe, Midland, Jackson), general education special education funds have not been applied.

Preschool Supervision

For 2023-24 school year, the preschool program will be managed by one professional employee, 9.6 teachers on special assignment (TOSA) FTE, and 4.69 office staff. The duties of this staff include evaluating the programs for compliance with the Department of Human Services' child care rules, as well as fire and health regulations. In addition, staff monitors classrooms for quality and compliance

with program standards; supports special education needs; implements the state mandated Child Find special education evaluation program. The progress of all students is also monitored and evaluated under preschool supervision through the CDE mandated Teaching Strategies Gold assessment system.

The staff FTE for all CPP programs is shown in the following tables:

Preschool (project 3141):

FULL TIME POSITIONS	FY2021-22 AUTHORIZED	FY2022-23 AUTHORIZED	FY2022-23 MID-YEAR	CHANGE	FY2023-24 PROPOSED
Teacher	24.00	24.00	32.00	-2.00	30.00
ESP	27.54	28.35	28.35	11.25	39.60
TOTAL FTE	51.54	52.35	60.35	9.25	69.60

Supervision:

FULL TIME POSITIONS	FY2021-22 AUTHORIZED	FY2022-23 AUTHORIZED	FY2022-23 MID-YEAR	CHANGE	FY2023-24 PROPOSED
Professional	1.00	1.00	1.00	0.00	1.00
Teacher (TOSA)	4.00	4.00	6.00	3.60	9.60
ESP	1.81	1.81	1.81	2.88	4.69
TOTAL FTE	6.81	6.81	8.81	6.48	15.29

Total:

FULL TIME POSITIONS	FY2021-22 AUTHORIZED	FY2022-23 AUTHORIZED	FY2022-23 MID-YEAR	CHANGE	FY2023-24 PROPOSED
Professional	1.00	1.00	1.00	0.00	1.00
Teacher	24.00	24.00	32.00	-2.00	30.00
Teacher (TOSA)	4.00	4.00	6.00	3.60	9.60
ESP	29.35	30.16	30.16	14.13	44.29
TOTAL FTE	58.35	59.16	69.16	15.73	84.89

Colorado Springs School District 11
PRESCHOOL FUND
Schedule of Revenues, Expenditures, and Fund Balance
Proposed FY2023-24

	Actual			Budget		
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Mid-Year	Change	2023-24 Proposed
Beginning Fund Balance	\$ 299,937	\$ 791,268	\$ 852,873	\$ 1,284,230	\$ -	\$ 1,284,230
Revenues						
CPP Allocation from General Fund	4,090,485	3,473,656	4,283,430	4,462,859	-	4,462,859
State Revenue - CPP Tax	10,317	-	-	-	-	-
Transfer from General Fund	-	-	-	718,345	(18,345)	700,000
Transfer from 2017 MLO	100,934	100,934	100,934	100,934	-	100,934
Total Resources Available	4,501,673	4,365,858	5,237,237	6,566,368	(18,345)	6,548,023
Instructional Expenditures:						
Preschool Expenditures:						
Teacher Salaries	1,096,167	1,096,960	1,241,533	1,677,397	(513,787)	1,163,610
Teacher Aides Salaries	483,001	507,823	666,775	734,497	(48,109)	686,388
Temp Teacher Salaries	18,832	978	6,605	4,500	-	4,500
Teacher Benefits	356,558	375,823	391,543	563,455	(193,155)	370,300
Teacher Aides Benefits	218,844	242,409	272,641	359,779	(100,468)	259,311
Contracted Child Services	703,266	577,846	549,990	584,740	(474,740)	110,000
Field Trips	3,709	-	7,728	8,500	-	8,500
General Instructional Supplies	103,993	33,610	147,533	200,000	-	200,000
Equipment	5,584	-	-	-	-	-
Administration Expenditures:						
Teacher Salaries	217,921	224,455	244,409	299,389	336,388	635,777
Non-Teacher Professional Salaries	99,164	95,020	84,979	97,311	7,902	105,213
ESP Salaries	50,691	43,587	45,735	52,787	92,538	145,325
Teacher Benefits	92,140	97,350	92,510	120,673	143,500	264,173
Non-Teacher Professional Benefits	25,729	25,792	22,886	36,240	2,926	39,166
ESP Benefits	14,270	13,690	9,792	12,310	52,713	65,023
Copier Maintenance	-	-	-	700	-	700
Other Purchased Services	35,233	38,257	22,512	59,314	686	60,000
Printing	6,788	3,329	4,382	4,300	(2,300)	2,000
Travel & Registration	36,425	1,839	1,800	80,111	(70,111)	10,000
Mileage	2,582	993	1,495	6,500	1,500	8,000
General Supplies	12,274	5,990	10,925	25,000	-	25,000
Indirect Costs	127,234	127,234	127,234	127,234	(127,234)	-
Contingency	-	-	-	1,511,631	873,406	2,385,037
Total Expenditures	3,710,405	3,512,985	3,953,007	6,566,368	(18,345)	6,548,023
Fund Balances, End of Year	\$ 791,268	\$ 852,873	\$ 1,284,230	\$ -	\$ -	\$ -

Total Appropriation

6,566,368	(18,345)	6,548,023
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Staff FTE:

Non-Teacher Professionals
Teacher (TOSA)
Teachers
Education Support Staff
Total FTE

1.00	-	1.00
6.00	3.60	9.60
32.00	(2.00)	30.00
30.16	14.13	44.29
69.16	15.73	84.89

BUDGET ADMINISTRATOR:	Janine Russell	FUND: Food Service Fund
DIVISION HEAD:	Kris Odom	DATE: May 17, 2023

FOOD SERVICE FUND

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

The 2023-2024 revenue budget projections are based on the following statistics:

- Operating days = 170 elementary, 173 middle school/high school (after three snow days)
- 9,921 lunches per day
- 5,799 breakfasts per day
- \$2,312 a la carte sales per day (including catering, charter and contract sales, and student/adult a la carte)
- Additional revenue sources include the break-even summer food service and after school snack and supper programs

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

Revenue	Revenue	% of Revenue
Federal Reimbursement	\$5,604,789	37.7%
State Reimbursement	\$7,108,190	47.8%
Sales – Adults/Catering	\$753,138	5.1%
Federal – Commodities	\$778,600	5.2%
Interest Income	\$1,000	0.0%
Misc/Other Revenue	\$38,189	0.3%
Mill Levy Override	\$579,008	3.9%
TOTAL	\$14,862,914	100%

Expenses	Expense	% of Rev
Cost of Food and Supplies	\$5,187,536	34.9%
Salaries and Benefits (Management and Hourly)	\$7,101,205	47.7%
Purchased Services, Equip. Maintenance, Small Equip., Utilities, Other	\$2,586,252	17.4%
TOTAL	\$14,874,993	100%

DEPARTMENT POSITIONS	FY2020-21 AUTHORIZED	FY2021-22 AUTHORIZED	FY2022-23 MID-YEAR	FY2023-24 PROPOSED	CHANGE
Admin/Prof (District 11)	3.8	3.8	4.0	4.0	0
ESP (FTE < 4 hours)	-	10.17	11.13	11.13	0
ESP (FTE ≥ 4 and < 6 hours)	123.53	104.27	101.31	91.30	-10.01
ESP (FTE of ≥ 6 hours)	90.0	100.00	102.00	102.00	0
TOTAL FTE	217.33	218.24	218.44	208.43	-10.01

Food Services Headcount Department Positions	FY2020-21 AUTHORIZED	FY2021-22 AUTHORIZED	FY2022-23 MID-YEAR	FY2023-24 PROPOSED	CHANGE
Administrative/Professional Positions	4	4	4	4	0
ESP Positions	293	294	294	284	-10
TOTAL DISTRICT HEADCOUNT	297	298	298	288	-10

Colorado Springs School District 11
FOOD SERVICES FUND
Schedule of Revenues, Expenditures, and Fund Balances
Proposed FY2023-24

	Actual			Budget		
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Mid-Year	Change	2023-24 Proposed
Beginning Fund Balance	\$3,215,008	\$2,636,146	\$4,977,009	\$ 5,733,324	\$ -	\$ 5,733,324
Revenues						
Food Sales	1,697,927	320,187	577,472	2,525,278	(1,772,140)	753,138
Federal Reimbursement	6,856,070	8,526,791	11,964,517	7,332,805	(1,728,016)	5,604,789
State Reimbursement	191,414	88,519	189,373	182,847	6,925,343	7,108,190
Commodity Contributions	334,055	503,219	568,734	807,360	(28,760)	778,600
Advertising/Commissions/Rebates	31,792	1,884	10,614	-	38,189	38,189
Total Revenues	9,111,258	9,440,600	13,310,710	10,848,290	3,434,616	14,282,906
Other Financing Sources						
Transfer from General Fund	-	1,500,000	-	-	-	-
Investment Income	26,114	1,545	12,886	1,000	-	1,000
Transfer - 2017 MLO	489,008	489,008	-	-	489,008	489,008
Transfer - 2000 MLO	90,000	90,000	-	-	90,000	90,000
Total Other Financing Sources	605,122	2,080,553	12,886	1,000	579,008	580,008
Total Resources Available	12,931,388	14,157,299	18,300,605	16,582,614	4,013,624	20,596,238
Expenditures						
Admin./Prof. Salaries	281,172	286,277	293,460	361,887	36,188	398,075
Classified Salaries	4,305,973	4,191,591	4,697,841	4,700,203	470,019	5,170,222
Admin./Prof. Benefits	80,549	82,375	83,513	81,787	8,178	89,965
Other Employee Benefits	1,225,252	1,332,146	1,342,098	1,311,769	131,174	1,442,943
Food Supplies/Materials	3,661,360	3,085,113	4,860,730	5,699,664	(512,128)	5,187,536
Equipment Maintenance	53,015	54,365	147,750	37,120	123,500	160,620
Purchased Services	135,377	117,688	128,775	219,092	(766)	218,326
Indirect Cost	528,218	-	874,619	800,000	(800,000)	-
Capital Outlay	24,326	30,735	138,495	60,420	146,886	207,306
Contingency	-	-	-	-	2,000,000	2,000,000
Total Expenditures	10,295,242	9,180,290	12,567,281	13,271,942	1,603,051	14,874,993
Fund Balance, End of Year	\$2,636,146	\$4,977,009	\$5,733,324	\$ 3,310,672	\$ 2,410,573	\$ 5,721,245

Fund Appropriation

Total Revenues	\$10,848,290	\$ 3,434,616	\$14,282,906
Other Financing Sources	1,000	579,008	580,008
Beginning Fund Balance	5,733,324	-	5,733,324
Total Appropriation	\$16,582,614	\$ 4,013,624	\$20,596,238

BUDGET ADMINISTRATOR: Annette Bass

FUND: Designated Purpose Grants Fund

DIVISION HEAD:

Kris Odom

DATE: May 17, 2023

DESIGNATED PURPOSE GRANTS FUND

Designated purpose grants funds (DPGF) are state, federal, corporate and foundation funds received for a specific reason to address a particular student group or need related to student achievement. In most cases, the funds must be supplemental to the efforts of a school district and must not be used to supplant school district funding responsibilities and expenditures. Specific rules, statutes and regulations guide these programs; the money received must stand independent of local budget funds. Board policy regulates the application and receipt of these funds.

The largest part of DPGF revenue is from federal sources that are appropriated annually. This includes funds allocated from the No Child Left Behind Act of 2001, which was re-authorized as the Every Student Succeeds Act, signed into law by President Obama on December 10, 2015, as well as Medicaid Reimbursement Funding and Pandemic Relief Funding.

The district plans to serve 30 Title IA schools next year, with the lowest poverty threshold at 63.22%. This threshold enables a more effective use of funding in the schools with high free lunch student counts.

Title I federal funding and carryover are projected to decrease for FY23-24. The preliminary allocation from the state is decreased by 1%. Projected carryover for the current year's allocation is less due to CDE's reinstatement of the 15% carryover cap.

Title VIB (Special Education-IDEA) federal funding and carryover are projected to decrease by 6.2% for FY 23-24 due to the ending of IDEA Part B-ARP. IDEA Preschool (SPED) is projected to decrease by 14.4% due to the completion of the IDEA Preschool-ARP.

Title III (English Language Acquisition) federal funding and carryover are projected to increase by 10.9% for FY23-24.

Title IIA (Teacher Quality) federal funding and carryover are projected to decrease by 13.1% for FY23-24.

Medicaid Reimbursement funding and carryover for FY23-24 are projected to increase by 5.4% based on the current proposed budget.

The pandemic resulted in a large wave of emergency grant funding from not only the ESSER I, ESSER II, and ESSER III disbursements but also various supplemental ARP, CRRSA, and CARES Act Funds. Those disbursements date back from May 2020 that have totaled \$109,340,112. As we begin to return to pre-pandemic conditions those funds will not be renewed. D11 has been successful in spending down 66% of these funds to date.

Other federal grant funding sources have decreased by 33.8% because of the completion of the Homeless Children and Youth I-ARP Grant, an AELA Supplemental Grant, the Childcare Stimulus Grant, Empowering Action for School Improvement (EASI) grants, and the reduction of carryover allowed in some federal grants.

Other state and local funding sources are projected at a 14.2% decrease due to the completion of the Early Literacy Grants (ELG) and the ELG supplemental grant, the completion of the School Security Disbursement Grant, completion of the K-5 Social-Emotional Health Grant, and the Comprehensive Health Grant, and the reduction in the amount of carryover allowed in many state grants.

There are several competitive grants presently being pursued from federal and non-federal sources. Among these are the “Renew America’s Schools Grant for \$2,294,250; the School Access for Emergency Response Grant for \$3,629,398, and an EASI grant for improving student learning outcomes which would be \$882,206. The “possible grants” category includes these and allows for a small amount of room for additional unexpected grants.

It is possible that D11 may be awarded more or fewer federal, state and local grants after publication of district budget information. Any changes will be reflected in later budget modifications.

The projected total FTE decrease is not a reflection of fewer actual FTE funded by Designated Purpose Grant Funds. The decrease is due to a decline in the necessary ESSER II and III FTE budgeting overlap. In FY23, many positions were allocated in both ESSER II and ESSER III. Now that many of these positions have transitioned to ESSER III funding, the number of duplications between the two grants is fewer, resulting in what appears to be fewer FTE. The Preschool positions in ESSER III were not part of ESSER II. The ESSER III budget has an additional 12 preschool teachers and 24 preschool aides (ESP) positions.

Colorado Springs School District 11
DESIGNATED PURPOSE GRANTS FUND
Schedule of Revenues, Expenditures, and Projected Carryover
Adopted FY2023-2024

	Actual			Budget		
	2019-20	2020-21	2021-22	2022-23	2023-24	
	Actual	Actual	Actual	Mid-Year	Change	Adopted
Revenues						
Federal Grants	18,521,777	38,011,685	34,935,725	103,360,260	(23,019,254)	80,341,006
State Grants	2,865,464	4,073,075	3,247,861	6,667,482	2,951,417	9,618,899
Local Grants	542,551	340,022	263,956	807,483	(581,499)	225,984
Total Revenues	21,929,792	42,424,782	38,447,542	110,835,225	(20,649,336)	90,185,889
Other Financing Sources						
Transfer In - Medicaid Carryover	156,928	-	-	-	-	-
Total Other Financing Sources	156,928	-	-	-	-	-
Total Resources Available	22,086,720	42,424,782	38,447,542	110,835,225	(20,649,336)	90,185,889
Expenditures						
Adult Basic Education	341,129	409,780	397,516	432,949	-	432,949
Title 1 Part A Basic	7,194,487	7,476,269	6,928,988	10,801,794	(873,616)	9,928,178
IDEA Part B SPED (84-027)	5,033,058	4,754,377	5,495,241	8,402,244	(522,244)	7,880,000
Vocational Grants	272,550	287,646	310,613	338,495	27,080	365,575
IDEA Preschool (SPED) 84.173	163,062	139,320	153,343	291,477	(41,977)	249,500
Title III, English Language Acq.	166,586	145,361	156,565	218,075	23,743	241,818
Title II, Part A - Train & Recruit	1,078,111	1,170,056	1,148,362	1,572,404	(206,657)	1,365,747
IEL Civics	131,961	149,339	159,050	162,921	-	162,921
Medicaid Grant	672,186	574,530	668,137	4,700,507	255,823	4,956,330
Coronavirus Relief Grants	2,159,999	22,072,021	17,884,402	67,828,166	(18,112,393)	49,715,773
Other Federal Programs	1,465,576	832,986	1,633,508	3,611,227	(1,221,782)	2,389,445
Other State & Local Grants	3,408,015	4,413,097	3,511,817	5,474,965	(777,312)	4,697,653
Possible Grants	-	-	-	7,000,000	800,000	7,800,000
Total Expenditures	22,086,720	42,424,782	38,447,542	110,835,224	(20,649,335)	90,185,889

Total Appropriation

\$110,835,225	\$(20,649,336)	\$90,185,889
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	FY19-20	FY20-21	FY 21-22	FY22-23	FY23-24	
	Actual	Actual	Actual	Mid-Year	Change	Adopted
Staff FTE:						
ADMINISTRATORS	1.00	2.00	4.00	18.50	(9.50)	9.00
NON TEACHER PROFESSIONALS	2.90	8.10	8.10	31.05	(12.00)	19.05
TEACHERS	120.70	115.90	160.00	278.15	(30.81)	247.34
EDUCATION SUPPORT PROFESSIONALS	36.00	37.50	61.30	136.74	14.50	151.24
FTE Totals	160.60	163.50	233.40	464.44	(37.81)	426.63

Colorado Springs School District 11
DESIGNATED PURPOSE GRANTS FUND
Supplemental Schedule of Revenues, Expenditures and Projected Carryover
Proposed FY 2023-24

	Adult Basic Education 84.002 5002	Title I Part A Basic 84.01 4010	IDEA Part B SPED 84.027A 4027	IDEA Part B- ARP SPED 84.027X 6027	Vocational Grants Perkins 84.048 4048	IDEA Preschool SPED 84.173A 4173	IDEA Preschool - ARP - SPED 84.173X 6173	Title III Part A Eng Lang 84.365 4365
Revenues								
Federal Grants	432,949	8,622,727	5,340,000	-	365,575	176,000	-	141,818
Federal Projected Carryover	-	1,305,451	2,540,000	-	-	73,500	-	100,000
Total Federal Grants	432,949	9,928,178	7,880,000	-	365,575	249,500	-	241,818
State Grants	-	-	-	-	-	-	-	-
State Projected Carryover	-	-	-	-	-	-	-	-
Total State Grants	-	-	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-	-	-
Local Projected Carryover	-	-	-	-	-	-	-	-
Total Local Grants	-	-	-	-	-	-	-	-
Total Revenues	432,949	8,622,727	5,340,000	-	365,575	176,000	-	141,818
Total Resources Available	432,949	9,928,178	7,880,000	-	365,575	249,500	-	241,818
Expenditures								
Instruction								
Salaries	282,481	3,131,275	3,095,000	-	10,000	66,200	-	77,000
Benefits	78,191	1,015,212	1,221,500	-	2,400	26,330	-	25,836
Purchased Services	-	72,064	2,181,000	-	-	-	-	-
Supplies & Materials	27,911	600,000	65,800	-	-	6,898	-	97,100
Other Expenditures	31,870	177,436	254,000	-	-	7,550	-	23,743
Indirect/Overhead Costs	-	-	-	-	-	-	-	-
Instructional Support								
Salaries	-	1,955,835	410,400	-	5,000	95,005	-	2,400
Benefits	-	679,473	164,160	-	1,200	39,902	-	600
Purchased Services	-	293,286	85,610	-	-	-	-	-
Supplies & Materials	-	271,885	24,790	-	-	7,615	-	-
Capital Outlay	-	47,000	-	-	-	-	-	-
Other Expenditures	-	500,000	-	-	-	-	-	-
Indirect/Overhead Costs	-	679,540	-	-	-	-	-	15,139
Misc Support Services								
Salaries	6,760	214,029	224,600	-	-	-	-	-
Benefits	1,511	72,532	89,840	-	-	-	-	-
Purchased Services	-	17,803	39,500	-	50,000	-	-	-
Supplies & Materials	-	16,500	23,800	-	41,975	-	-	-
Capital Outlay	-	-	-	-	30,000	-	-	-
Other Expenditures	4,225	18,500	-	-	225,000	-	-	-
Capital Outlay								
Capital Outlay	-	165,808	-	-	-	-	-	-
Total Expenditures	432,949	9,928,178	7,880,000	-	365,575	249,500	-	241,818
Projected Carryover, End of Year	-	-	-	-	-	-	-	-
FY 23-24 Proposed Budget	432,949	9,928,178	7,880,000	-	365,575	249,500	-	241,818
FY 22-23 Mid-Year Budget	432,949	10,801,794	7,862,065	540,179	338,495	243,390	48,087	218,075
Difference	-	(873,616)	17,935	(540,179)	27,080	6,110	(48,087)	23,743
FY 23-24 Proposed Staff FTE								
Administrators	-	5.50	-	-	-	-	-	-
Non Teacher Professionals	-	3.00	1.05	-	-	-	-	-
Teachers	3.44	63.00	52.00	-	-	1.00	-	-
Education support professionals	-	44.00	1.40	-	-	2.64	-	-
FTE Totals	3.44	115.50	54.45	-	-	3.64	-	-
FY 22-23 Mid-Year Staff FTE								
Administrators	-	5.50	-	-	-	-	-	-
Non Teacher Professionals	-	1.00	1.05	-	-	-	-	-
Teachers	3.44	63.00	52.00	-	-	1.00	-	-
Education support professionals	-	44.00	1.40	-	-	2.64	-	-
FTE Totals	3.44	113.50	54.45	-	-	3.64	-	-
Staff Difference FTE:								
Administrators	-	-	-	-	-	-	-	-
Non Teacher Professionals	-	2.00	-	-	-	-	-	-
Teachers	-	-	-	-	-	-	-	-
Education support professionals	-	-	-	-	-	-	-	-
FTE Totals	-	2.00	-	-	-	-	-	-

	Title II Part A Train & Reert 84.367 4367	ADULT ED IEL CIVICS Grant 84.002 6002	Medicaid Reimb. Grant 9003	ARP 21st Century Roosevelt 84.425D 4413	ARP HCY I 84.425W 8425	ARP HCY II 84.425W 8426	Preschool 45.310 7575	ESSER I 84.425D 4425
Revenues								
Federal Grants	1,062,078	162,921	1,356,330	150,000	-	-	-	-
Federal Projected Carryover	303,669	-	3,600,000	25,000	-	110,000	3,521	-
Total Federal Grants	1,365,747	162,921	4,956,330	175,000	-	110,000	3,521	-
State Grants	-	-	-	-	-	-	-	-
State Projected Carryover	-	-	-	-	-	-	-	-
Total State Grants	-	-	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-	-	-
Local Projected Carryover	-	-	-	-	-	-	-	-
Total Local Grants	-	-	-	-	-	-	-	-
Total Revenues	1,062,078	162,921	1,356,330	150,000	-	-	-	-
Total Resources Available	1,365,747	162,921	4,956,330	175,000	-	110,000	3,521	-
Expenditures								
Instruction								
Salaries	-	91,542	-	130,288	-	-	-	-
Benefits	-	24,862	-	30,712	-	-	-	-
Purchased Services	-	540	-	-	-	-	-	-
Supplies & Materials	-	5,582	-	3,000	-	-	-	-
Other Expenditures	-	4,075	-	-	-	-	-	-
Indirect/Overhead Costs	-	-	-	11,000	-	-	-	-
Instructional Support								
Salaries	755,672	-	2,059,710	-	-	53,000	1,790	-
Benefits	242,891	-	584,018	-	-	23,000	557	-
Purchased Services	75,700	-	1,181,862	-	-	-	-	-
Supplies & Materials	11,710	-	540,412	-	-	9,000	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Other Expenditures	136,820	-	590,328	-	-	25,000	1,174	-
Indirect/Overhead Costs	109,158	-	-	-	-	-	-	-
Misc Support Services								
Salaries	19,849	25,048	-	-	-	-	-	-
Benefits	8,794	11,272	-	-	-	-	-	-
Purchased Services	5,153	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-
Capital Outlay								
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	1,365,747	162,921	4,956,330	175,000	-	110,000	3,521	-
Projected Carryover, End of Year	-	-	-	-	-	-	-	-
FY 23-24 Proposed Budget	1,365,747	162,921	4,956,330	175,000	-	110,000	3,521	-
FY 22-23 Mid-Year Budget	1,572,404	162,921	4,700,507	150,000	78,073	245,729	882,689	138,309
Difference	(206,657)	-	255,823	25,000	(78,073)	(135,729)	(879,168)	(138,309)
FY 23-24 Proposed Staff FTE								
Administrators	-	-	-	-	-	-	-	-
Non Teacher Professionals	4.00	-	-	-	-	1.00	-	-
Teachers	6.00	2.00	-	-	-	-	-	-
Education support professionals	0.20	-	6.00	-	-	-	-	-
FTE Totals	10.20	2.00	6.00	-	-	1.00	-	-
FY 22-23 Mid-Year Staff FTE								
Administrators	-	-	-	-	-	-	-	-
Non Teacher Professionals	4.00	-	-	-	-	-	-	-
Teachers	6.00	1.00	-	-	-	-	-	-
Education support professionals	0.20	1.00	6.00	-	-	1.00	-	-
FTE Totals	10.20	2.00	6.00	-	-	1.00	-	-
Staff Difference FTE:								
Administrators	-	-	-	-	-	-	-	-
Non Teacher Professionals	-	-	-	-	-	1.00	-	-
Teachers	-	1.00	-	-	-	-	-	-
Education support professionals	-	(1.00)	-	-	-	(1.00)	-	-
FTE Totals	-	-	-	-	-	-	-	-

	ESSER I Native American 84.425D 5425	ESSER II 84.425D 4420	ESSER II Native American 84.425D 4419	Supplemental ESSER II SPED 84.425D 4419	ESSER III K-8 Math K-3 Read (CRRSA) 4431	ESSER II Ed Stabilization (CRRSA) 4437	ESSER III 84.425U 4414 / 9414	ESSER III Native American 84.425D 4418/9418
Revenues								
Federal Grants	-	-	-	-	-	-	-	-
Federal Projected Carryover	-	1,252,260	22,628	168,062	122,733	-	47,901,709	97,681
Total Federal Grants	-	1,252,260	22,628	168,062	122,733	-	47,901,709	97,681
State Grants	-	-	-	-	-	-	-	-
State Projected Carryover	-	-	-	-	-	-	-	-
Total State Grants	-	-	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-	-	-
Local Projected Carryover	-	-	-	-	-	-	-	-
Total Local Grants	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-
Total Resources Available	-	1,252,260	22,628	168,062	122,733	-	47,901,709	97,681
Expenditures								
Instruction								
Salaries	-	232,538	8,430	-	-	-	17,989,650	29,766
Benefits	-	43,220	1,905	-	-	-	4,469,248	7,045
Purchased Services	-	166,143	-	-	75,100	-	10,229,733	5,475
Supplies & Materials	-	110,014	8,307	154,332	14,797	-	721,442	36,599
Other Expenditures	-	411,038	-	-	-	-	7,100,805	6,648
Indirect/Overhead Costs	-	-	-	-	-	-	-	-
Instructional Support								
Salaries	-	21,481	100	-	-	-	2,630,905	-
Benefits	-	10,547	-	-	-	-	748,643	-
Purchased Services	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Other Expenditures	-	139,377	-	-	-	-	175,736	-
Indirect/Overhead Costs	-	117,902	3,886	13,730	32,836	-	3,835,547	12,148
Misc Support Services								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-
Capital Outlay								
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	-	1,252,260	22,628	168,062	122,733	-	47,901,709	97,681
Projected Carryover, End of Year	-	-	-	-	-	-	-	-
FY 23-24 Proposed Budget	-	1,252,260	22,628	168,062	122,733	-	47,901,709	97,681
FY 22-23 Mid-Year Budget	4,333	9,964,391	48,503	197,785	472,996	30,000	56,714,783	94,218
Difference	(4,333)	(8,712,131)	(25,875)	(29,723)	(350,263)	(30,000)	(8,813,074)	3,463
FY 23-24 Proposed Staff FTE								
Administrators	-	-	-	-	-	-	1.00	-
Non Teacher Professionals	-	-	-	-	-	-	6.00	-
Teachers	-	21.90	-	-	-	-	75.60	-
Education support professionals	-	32.00	-	-	-	-	61.00	-
FTE Totals	-	53.90	-	-	-	-	143.60	-
FY 22-23 Mid-Year Staff FTE								
Administrators	-	2.00	-	-	-	-	7.00	-
Non Teacher Professionals	-	12.00	-	-	-	-	6.00	-
Teachers	-	70.00	-	-	-	-	58.00	-
Education support professionals	-	44.00	2.00	-	-	-	20.50	-
FTE Totals	-	128.00	2.00	-	-	-	91.50	-
Staff Difference FTE:								
Administrators	-	(2.00)	-	-	-	-	(6.00)	-
Non Teacher Professionals	-	(12.00)	-	-	-	-	-	-
Teachers	-	(48.10)	-	-	-	-	17.60	-
Education support professionals	-	(12.00)	(2.00)	-	-	-	40.50	-
FTE Totals	-	(74.10)	(2.00)	-	-	-	52.10	-

	Supplemental ESSER III SPED 84.425U 4418/9418 S	ARPA LIBRARY 45.310 7310	AELA Literacy Act 21.027 9019	Other Federal Grants	Other State and Local Grants	Possible Grants	Totals
Revenues							
Federal Grants	-	-	88,650	1,276,257	-	2,652,770	21,828,075
Federal Projected Carryover	150,700	-	-	736,017	-	-	58,512,931
Total Federal Grants	150,700	-	88,650	2,012,274	-	2,652,770	80,341,006
State Grants	-	-	-	-	3,623,633	5,147,230	8,770,863
State Projected Carryover	-	-	-	-	848,036	-	848,036
Total State Grants	-	-	-	-	4,471,669	5,147,230	9,618,899
Local Grants	-	-	-	-	122,342	-	122,342
Local Projected Carryover	-	-	-	-	103,642	-	103,642
Total Local Grants	-	-	-	-	225,984	-	225,984
Total Revenues	-	-	88,650	1,276,257	3,745,975	7,800,000	30,721,280
Total Resources Available	150,700	-	88,650	2,012,274	4,697,653	7,800,000	90,185,889
Expenditures							
Instruction							
Salaries	29,432	-	26,739	26,407	344,562	-	25,571,310
Benefits	6,768	-	12,166	4,500	83,240	-	7,053,135
Purchased Services	-	-	49,566	50,200	159,424	633,800	13,623,045
Supplies & Materials	-	-	179	197,864	627,440	-	2,677,265
Other Expenditures	-	-	-	10,269	98,768	316,900	8,443,102
Indirect/Overhead Costs	-	-	-	3,730	-	-	14,730
Instructional Support							
Salaries	-	-	-	333,304	650,402	-	8,975,004
Benefits	-	-	-	100,260	264,366	-	2,859,617
Purchased Services	-	-	-	701,012	987,920	6,849,300	10,174,690
Supplies & Materials	-	-	-	109,297	270,444	-	1,245,153
Capital Outlay	-	-	-	-	30,000	-	77,000
Other Expenditures	-	-	-	211,857	366,376	-	2,146,668
Indirect/Overhead Costs	114,500	-	-	33,353	9,028	-	4,976,767
Misc Support Services							
Salaries	-	-	-	99,369	-	-	589,655
Benefits	-	-	-	25,419	-	-	209,368
Purchased Services	-	-	-	22,640	800,990	-	936,086
Supplies & Materials	-	-	-	12,000	4,200	-	98,475
Capital Outlay	-	-	-	-	-	-	30,000
Other Expenditures	-	-	-	-	493	-	248,218
Capital Outlay							
Capital Outlay	-	-	-	-	-	-	165,808
Total Expenditures	150,700	-	88,650	2,012,274	4,697,653	7,800,000	90,185,889
Projected Carryover, End of Year	-	-	-	-	-	-	-
FY 23-24 Proposed Budget	150,700	-	88,650	2,012,274	4,697,653	7,800,000	90,185,889
FY 22-23 Mid-Year Budget	162,848	14,422	44,720	2,195,594	5,474,965	7,000,000	110,835,224
Difference	(12,148)	(14,422)	43,930	(183,320)	(777,312)	800,000	(20,649,335)
FY 23-24 Proposed Staff FTE							
Administrators	-	-	-	-	1.50	1.00	9.00
Non Teacher Professionals	-	-	-	2.00	-	2.00	19.05
Teachers	-	-	-	3.66	14.74	4.00	247.34
Education support professionals	-	-	-	1.00	-	3.00	151.24
FTE Totals	-	-	-	6.66	16.24	10.00	426.63
FY 22-23 Mid-Year Staff FTE							
Administrators	-	-	-	-	2.00	2.00	18.50
Non Teacher Professionals	-	-	-	2.00	-	5.00	31.05
Teachers	-	-	-	2.66	11.05	10.00	278.15
Education support professionals	-	-	-	4.00	-	10.00	136.74
FTE Totals	-	-	-	8.66	13.05	27.00	464.44
Staff Difference FTE:							
Administrators	-	-	-	-	(0.50)	(1.00)	(9.50)
Non Teacher Professionals	-	-	-	-	-	(3.00)	(12.00)
Teachers	-	-	-	1.00	3.69	(6.00)	(30.81)
Education support professionals	-	-	-	(3.00)	-	(7.00)	14.50
FTE Totals	-	-	-	(2.00)	3.19	(17.00)	(37.81)

BUDGET ADMINISTRATOR: Laura Hronik

FUND: Pupil Activity Fund

DIVISION HEAD: Kris Odom

DATE: May 17, 2023

PUPIL ACTIVITY SPECIAL REVENUE FUND

The pupil activity special revenue fund is used to record financial transactions related to school sponsored pupil intrascholastic and interscholastic athletics, clubs, and other activities. These activities are supported in whole or in part by revenue from pupils, gate receipts, and other fund-raising activities.

The District previously reported the activity of the pupil activity fund as an agency fund (fund 74). Beginning in FY2019-2020, such activity was determined to be more appropriately reported in a special revenue fund (fund 23). Accordingly, a special revenue fund was established with a restated beginning balance of \$2,152,461, which was equal to the restatement of net current assets and current liabilities previously reported in the agency fund. All remaining assets and liabilities, if any, previously reported in the agency fund were not recognized at the fund level under the modified accrual basis of accounting, and have been reclassified as assets and liabilities of the governmental activities as of July 1, 2019.

Colorado Springs School District 11
Pupil Activity Special Revenue Fund
Schedule of Revenues, Expenditures, and Fund Balances
Proposed FY2023-24

	Actual			Budget		
	2019-20 Actual	2020-21 Actual	2020-21 Actual	2022-23 Mid-Year	Change	2023-24 Proposed
Beginning Fund Balance	\$ 1,985,661	\$ 2,186,757	\$ 2,072,619	\$ 2,286,604	\$ -	\$ 2,286,604
Revenues						
Student Fees	435,175	101,114	1,205,849	-	-	-
Fund Raisers	1,457,676	243,329	442,222	-	-	-
Donations	386,264	555,423	749,942	-	-	-
Miscellaneous Revenue	357,933	95,431	286,009	4,170,000	(170,000)	4,000,000
Total Revenues	2,637,048	995,297	2,684,022	4,170,000	(170,000)	4,000,000
Total Resources Available	4,622,709	3,182,054	4,756,641	6,456,604	(170,000)	6,286,604
Expenditures:						
Salaries	84,244	25,391	30,696	114,906	-	114,906
Benefits	18,083	5,549	6,501	25,449	-	25,449
Other Purchased Services	201,380	159,296	723,339	206,159	-	206,159
Printing	10,526	6,882	9,740	34,372	-	34,372
Travel and Registration	378,734	10,736	364,077	994,893	-	994,893
Supplies	1,742,985	901,581	1,335,684	2,666,171	-	2,666,171
Contingency	-	-	-	2,414,654	(170,000)	2,244,654
Total Expenditures	2,435,952	1,109,435	2,470,037	6,456,604	(170,000)	6,286,604
Fund Balance, End of Year	\$ 2,186,757	\$ 2,072,619	\$ 2,286,604	\$ -	\$ -	\$ -
Total Appropriation				\$ 6,456,604	\$ (170,000)	\$ 6,286,604

BUDGET ADMINISTRATOR: Laura Hronik

FUND: Other Special Revenue Fund

DIVISION HEAD: Kris Odom

DATE: May 17, 2023

OTHER SPECIAL REVENUE FUND

The other special revenue fund is used to record financial transactions related to non-school activities. For example, donations are received and used to award scholarships and funds are collected for use at specific events.

The District previously reported the activity of the other special revenue fund as an agency fund (fund 73). Beginning in FY2019-2020, such activity was determined to be more appropriately reported in a special revenue fund (fund 26). Accordingly, the newly established special revenue fund reported a restated beginning balance of \$127,677, which was equal to the restatement of net current assets and current liabilities previously reported in the agency fund. All remaining assets and liabilities, if any, previously reported in the agency fund were not recognized at the fund level under the modified accrual basis of accounting, and were reclassified as assets and liabilities of the governmental activities as of July 1, 2019.

Colorado Springs School District 11
OTHER SPECIAL REVENUE FUND
Schedule of Revenues, Expenditures, and Fund Balance
Proposed FY2023-24

	Actual			Budget		
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Mid-year	Change	2023-24 Proposed
Beginning Fund Balance	\$ 128,939	\$ 127,052	\$ 136,919	\$ 161,869	\$ -	\$ 161,869
Revenues						
Misc. Revenue	3,818	13,712	26,608	50,000	-	50,000
Total Revenues	3,818	13,712	26,608	50,000	-	50,000
Total Resources Available	132,757	140,764	163,527	211,869	-	211,869
Expenditures						
Summer School Scholarships (2190W)	-	-	-	5,611	-	5,611
Wasson Student Scholarships (2192E)	-	-	-	36,721	-	36,721
Vending Contract - Pepsi (2192K)	2,268	-	-	91,043	-	91,043
Morale & Appreciation (2192L)	-	-	-	3,625	-	3,625
Leadership Retreats (2192Q)	-	-	-	4,077	-	4,077
College Scholarships (2192R)	-	-	-	1,973	-	1,973
Student Awards and Incentives (2192T)	-	-	-	5,980	-	5,980
Staff Awards and Incentives (2192U)	1,062	2,274	1,629	6,425	-	6,425
Crystal Apple Award (2192X)	2,375	1,571	29	5,103	-	5,103
BOE Annual Retreat (2192Y)	-	-	-	212	-	212
Civic Events/Miscellaneous (2192Z)	-	-	-	1,099	-	1,099
Other	-	-	-	50,000	-	50,000
Total Expenditures	5,705	3,845	1,658	211,869	-	211,869
Fund Balance, End of Year	\$ 127,052	\$ 136,919	\$ 161,869	\$ -	\$ -	\$ -

Total Appropriation	\$ 211,869	\$ -	\$ 211,869
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BUDGET ADMINISTRATOR: Business Services	FUND: Mill Levy Override Fund
DIVISION HEAD: Kris Odom	DATE: May 17, 2023

MILL LEVY OVERRIDE FUND

On November 7, 2000, the voters of District 11 approved a Mill Levy Override (MLO) election question that increased taxes in order to fund the following educational initiatives:

1. Reduce class size
2. Attract and retain superior teachers and education support staff (not to include administrators) by offering competitive salaries and benefits
3. Focus on academic core subjects like math reading, writing and science
4. Purchase classroom instructional supplies and materials
5. Increase teacher training
6. Expand student assessment and interventional support
7. Increase library support
8. Increase school safety and security
9. Improve school day start times
10. Support technology integration in the classroom
11. Establish a citizens' oversight committee to develop an independent comprehensive performance plan.

The mill levy override program phased in over time until it eventually reached the maximum amount of \$26,998,822.

On November 7, 2017, the voters of District 11 approved a supplemental MLO election question that increases taxes in order to fund the following education initiatives:

1. A comprehensive student support model
2. Teacher compensation
3. Educational Support Professional (ESP) staff compensation
4. School security enhancements
5. Class size reduction
6. A technology replacement plan
7. Technology support staff
8. Capital renewal and replacement
9. Charter school funding
10. Bond debt reduction.

This mill levy override started at \$42 million and is eligible for inflationary adjustments. The Board of Education approved an inflationary increase of approximately \$1.4 million for calendar year 2019, \$1.2 million for calendar year 2020, \$1.0 million for calendar year 2021, \$760,000 for calendar year 2022 and \$1.6 million for 2023.

The governance documents for the mill levy override consist of the following items:

- Mill levy election question (voter approved)
- Mill levy spending plan (board of education approved)
- Mill levy phase-in worksheet
- Mill levy spending plan items program implementation plans
- Mill levy spending plan item definitions

The District uses the highest level of accountability for the mill levy overrides. Examples of that accountability include the following:

- Separate accounting fund to track resources
- Individual spending plans/program implementation plans
- Citizens' oversight committee
- Board of education governance plan
- Independent triennial audit

For the first eleven years, the mill levy override plan was monitored by the Mill Levy Override Oversight Committee for all regulatory requirements. In FY10-11, this committee was merged with the District 11 Board of Education Audit Advisory Committee. Both mill levy overrides merged into a single program in the spring of 2018 with a single citizens' oversight committee. You may obtain specific information regarding the mill levy override by contacting the District's MLO liaison:

Colorado Springs School District 11
Attn: Chief Financial Officer
1115 North El Paso Street
Colorado Springs, Colorado 80903

Colorado Springs School District 11
MILL LEVY OVERRIDE FUND
Schedule of Revenues, Expenditures, and Fund Balance
Proposed FY2023-24

	Actual			Budget		
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Mid-Year	Changes	2023-24 Proposed
Beginning Fund Balance						
Restricted for Mill Levy Override	\$ 25,868,642	\$ 37,363,256	\$ 46,531,154	\$ -	\$ -	\$ -
2017 MLO Bond Debt Reduction	-	-	-	51,708,924	(47,732,220)	3,976,704
Beginning Fund Balance	25,868,642	37,363,256	46,531,154	51,708,924	(47,732,220)	3,976,704
Revenues						
2017 MLO - Local Property Taxes	44,912,663	45,131,138	46,490,832	48,011,207	725,636	48,736,843
2000 MLO - Local Property Taxes	25,234,341	26,769,787	27,002,379	26,998,822	-	26,998,822
Abatements & Credits	(112,927)	(38,435)	(86,980)	(90,000)	-	(90,000)
Total Revenues	70,034,077	71,862,490	73,406,231	74,920,029	725,636	75,645,665
Other Financing Sources (Uses):						
<i>2000 MLO Transfers to:</i>						
General Fund (Recurring)	(24,150,577)	(23,957,727)	(26,234,507)	(26,908,822)	-	(26,908,822)
General Fund (Non-Recurring)	(750,000)	(2,400,550)	-	-	-	-
Food Service Fund	(90,000)	(90,000)	-	-	(90,000)	(90,000)
<i>2017 MLO Transfers to:</i>						
General Fund (Recurring)	(20,655,054)	(22,044,594)	(25,370,972)	(26,968,425)	(2,505,562)	(29,473,987)
General Fund (Non-Recurring)	-	(2,414,970)	-	-	(2,000,000)	(2,000,000)
Risk Management Fund	(4,633)	(4,633)	(4,633)	(4,633)	-	(4,633)
Preschool Fund (Recurring)	(100,934)	(100,934)	(100,934)	(100,934)	-	(100,934)
Preschool Fund (Non-recurring)	-	-	-	-	-	-
Food Service Fund	(489,008)	(489,008)	-	-	(489,008)	(489,008)
Bond Redemption Fund	-	-	-	(50,091,154)	50,091,154	-
Risk-Related Activities Fund	(7,448)	(7,448)	(7,448)	(7,448)	-	(7,448)
Print Production Fund	(49,522)	(49,522)	(49,522)	(49,522)	-	(49,522)
Capital Projects Cap Res Fund	(12,051,682)	(10,955,000)	(16,191,311)	(18,191,311)	-	(18,191,311)
Capital Projects (Non-Recurring)	-	-	-	-	(1,976,704)	(1,976,704)
Total Other Financing Uses	(58,348,858)	(62,514,386)	(67,959,327)	(122,322,249)	43,029,880	(79,292,369)
Total Resources Available	37,553,861	46,711,360	51,978,058	4,306,704	(3,976,704)	330,000
Expenditures:						
Purchased services:						
Performance Review (PIP #23)	15,000	-	85,000	-	-	-
Treasurer Collection Fees	175,605	180,206	184,134	330,000	-	330,000
Total Expenditures	190,605	180,206	269,134	330,000	-	330,000
Reserves:						
2017 MLO Bond Debt Reduction	-	-	-	-	-	-
MLO Reserve	-	-	-	3,976,704	(3,976,704)	-
Fund Balance End of Year	\$ 37,363,256	\$ 46,531,154	\$ 51,708,924	\$ -	\$ -	\$ -
Total Appropriation				\$ 4,306,704	\$ (3,976,704)	\$ 330,000

Mill Levy Override Spending Plan Disbursement
Proposed Budget FY 23-24
2000 MLO - Transfer Summary

Recurring					Non-Recurring			Total		
Item	Item #	Mid-Year	Changes	Proposed	Mid-Year	Changes	Proposed	Mid-Year	Changes	Proposed
General Fund:										
Salary and Benefits	1B									
Teacher salary and benefits	1B	4,505,181	-	4,505,181	-	-	-	4,505,181	-	4,505,181
ESP salary and benefits	1B	1,534,025	-	1,534,025	-	-	-	1,534,025	-	1,534,025
ESP salary and benefits - Athletics	1B	650	-	650	-	-	-	650	-	650
ESP salary and benefits - Transportation	1B	20,883	-	20,883	-	-	-	20,883	-	20,883
Teacher retirement	1B	459,261	-	459,261	-	-	-	459,261	-	459,261
Increase substitute teacher salary	1B	250,000	-	250,000	-	-	-	250,000	-	250,000
Increase starting teacher salaries and provide signing bonuses	1B	400,000	-	400,000	-	-	-	400,000	-	400,000
Increase crossing guard salaries	1B	100,000	-	100,000				100,000		100,000
Total		7,270,000	-	7,270,000	-	-	-	7,270,000	-	7,270,000
Class size reduction - all	2B	1,300,630	-	1,300,630	-	-	-	1,300,630	-	1,300,630
Middle school implementation	2C	2,621,955	-	2,621,955	-	-	-	2,621,955	-	2,621,955
Content Area Supplies and Materials										
- Instructional Supplies and materials	5a	1,445,546	-	1,445,546	-	-	-	1,445,546	-	1,445,546
- Assessment Materials	5b	208,000	-	208,000	-	-	-	208,000	-	208,000
Total		1,653,546	-	1,653,546	-	-	-	1,653,546	-	1,653,546
Reading assistance - TLCs	6	2,129,770	-	2,129,770	-	-	-	2,129,770	-	2,129,770
Professional Development Academy	7B	372,834	-	372,834	-	-	-	372,834	-	372,834
LTEs and LTTs	9B	2,200,000	-	2,200,000	-	-	-	2,200,000	-	2,200,000
Improve school safety and security	9B	220,322	-	220,322	-	-	-	220,322	-	220,322
Assessment support staffing	9B	110,000	-	110,000	-	-	-	110,000	-	110,000
IT programs technology support	11B	3,600,000	-	3,600,000	-	-	-	3,600,000	-	3,600,000
Software upgrades	11B	75,000	-	75,000	-	-	-	75,000	-	75,000
Technology Replacement Cycle	11B	2,400,550	-	2,400,550	-	-	-	2,400,550	-	2,400,550
Supplement ESL, SPED, and GT	12	933,700	-	933,700	-	-	-	933,700	-	933,700
Align assessment tests	20	200,000	-	200,000	-	-	-	200,000	-	200,000
Charter school funding	21A	1,287,051	-	1,287,051	-	-	-	1,287,051	-	1,287,051
Charter school funding - growth funds	21B	533,464	-	533,464	-	-	-	533,464	-	533,464
General Fund Total		26,908,822	-	26,908,822	-	-	-	26,908,822	-	26,908,822
Other Funds:										
Food Service Fund (21)										
ESP salary and benefits	1B	90,000	-	90,000	(90,000)	90,000	-	-	90,000	90,000
Total Transferred Out to Other Funds		26,998,822	-	26,998,822	(90,000)	90,000	-	26,908,822	90,000	26,998,822
Grand Total - All PIPs		26,998,822	-	26,998,822	(90,000)	90,000	-	26,908,822	90,000	26,998,822

Mill Levy Override Spending Plan Disbursement
Proposed Budget FY 23-24
2017 MLO - Transfer Summary

Recurring					Non-Recurring			Total		
Item	Item	Mid-Year	Changes	Proposed	Mid-Year	Changes	Proposed	Mid-Year	Changes	Proposed
General Fund:										
Comprehensive Student Support Model	1	5,260,000	35,881	5,295,881	-	-	-	5,260,000	35,881	5,295,881
Teacher Attraction and Retention	2	9,373,848	-	9,373,848	-	-	-	9,373,848	-	9,373,848
ESP Attraction and Retention	3	5,889,577	700,000	6,589,577	-	-	-	5,889,577	700,000	6,589,577
School Security Enhancements	4	375,000	-	375,000	-	-	-	375,000	-	375,000
Class Size Reduction	5	1,750,000	-	1,750,000	-	-	-	1,750,000	-	1,750,000
Technology Replacement Cycle	6	1,000,000	-	1,000,000	-	-	-	1,000,000	-	1,000,000
Technology Support Enhancements	7	320,000	-	320,000	-	-	-	320,000	-	320,000
Charter School Funding	9	3,000,000	1,769,681	4,769,681	-	-	-	3,000,000	1,769,681	4,769,681
Curriculum	15	-	-	-	-	2,000,000	2,000,000	-	2,000,000	2,000,000
General Fund Total					-	2,000,000	2,000,000	26,968,425	4,505,562	31,473,987
Compensation & Benefits Other Funds:										
Risk Management Fund 18:										
ESP Attraction and Retention	3	4,633	-	4,633	-	-	-	4,633	-	4,633
Preschool Fund 19:										
Teacher Attraction and Retention	2	49,990	-	49,990	-	-	-	49,990	-	49,990
ESP Attraction and Retention	3	50,944	-	50,944	-	-	-	50,944	-	50,944
Food Service Fund 21:										
ESP Attraction and Retention	3	489,008	-	489,008	(489,008)	489,008	-	-	489,008	489,008
Benefits Fund 64:										
ESP Attraction and Retention	3	7,448	-	7,448	-	-	-	7,448	-	7,448
Production Printing Fund 68:										
ESP Attraction and Retention	3	49,522	-	49,522	-	-	-	49,522	-	49,522
Compensation & Benefits Total					(489,008)	489,008	-	162,537	489,008	651,545
Bond Redemption Debt Service:										
Bond Redemption Debt Service	10	-	-	-	50,091,154	(50,091,154)	-	50,091,154	(50,091,154)	-
Capital Reserve Capital Projects:										
Capital Renewal/Improvements	8	18,191,311	-	18,191,311	-	1,976,704	1,976,704	18,191,311	1,976,704	20,168,015
Total Transferred Out to Other Funds					49,602,146	(45,625,442)	3,976,704	95,413,427	(43,119,880)	52,293,547
2017 MLO Fund:										
Tax collection Fees	11a	330,000	-	330,000	-	-	-	330,000	-	330,000
Reserves										
Undesignated Recurring Revenue	14	-	-	-	-	-	-	-	-	-
Undesignated Fund Balance	11b	-	-	-	-	-	-	-	-	-
Grand Total - All PIPs					49,602,146	(45,625,442)	3,976,704	95,743,427	(43,119,880)	52,623,547

BUDGET ADMINISTRATOR:	Terry Seaman	FUND: Capital Reserve Capital Projects Fund
DIVISION HEAD:	Kris Odom	DATE: May 17, 2023

CAPITAL RESERVE CAPITAL PROJECTS FUND

Prior to FY09/10, the Colorado School Finance Act had mandated that the primary funding for the capital reserve fund was from a set allocation of total program funding to the capital reserve fund and/or to the risk related activities fund. Under this mandate, the proper identification of this fund was to identify the fund as a special revenue fund. With the arrival of a new mandate and in accordance with GASB 54 (Governmental Accounting Standards Board Statement No. 54), beginning with FY10/11, this fund is now identified as a capital reserve capital projects fund.

Expenditures of the fund are used for a) acquisition of and improvements to land, b) acquisition of new facilities, c) additions to existing facilities, d) purchase of equipment, e) major repairs and renovations, and f) necessary safety expenditures.

There is a designated contingency reserve of \$1 million to handle emergencies.

For FY23 and FY24 funds have been allocated from the fund balance to accomplish a variety of improvements throughout the District.

- FB01 Food and Nutrition Services Freezer Installation \$566,163
- FB10 Doherty Track and Field Improvements \$2,200,000
- FB04 Entryway Improvements for \$11,150,000
- FB02 Chipeta domestic water line replacement \$1,370,000
- FB10 Mitchell Track and Field Improvements \$2,200,000

The capital reserve fund is managed as two subsets of the main funding: the capital reserve portion and the mill levy override portion. Each subset acts separately from the other. The capital reserve portion is primarily funded with resources allocated from the general fund. The mill levy override portion is funded with resources from the mill levy override fund specifically related to the capital projects line item of the 2017 mill levy override. The fund balance is funded by available dollars allocated for projects for facilities submitted, reviewed and approved by committee.

The District 11 Board of Education has previously committed to allocating \$600,000 per year to partially fund a bus and/or vehicle replacement program. Replacement of technology equipment is budgeted at \$250,000 with an additional \$250,000 per year for furniture replacement.

In the MLO funding for FY23-24 an allocation of \$1M in furniture improvements is planned in conjunction with \$1.75M in building renovations to accommodate expanded learning landscapes as well as personalized and innovative learning spaces. Additionally, \$1.2M is programmed for accessibility upgrades.

The sale of Whittier, provided \$3.1M in upgrades for the Career and Technical Education (CTE) programming which is being designed to be constructed in summer of FY24 at various D11 locations. Matching grant funding for BEST Grant to support new Roofing is allocated as well.

Historically, the balance of the available capital reserve capital projects funds is used for the highest priority facilities-related capital needs. This starts with projects identified to resolve Life, Health, and Safety inadequacies, then dollars are focus on projects identified to support accessibility, energy and sustainability, athletic, and academic improvements.

The District is in the process of updating the long-range Facilities Master Plan (FMP) completed in early 2021, which will be referred to as the Academic Support Plan (ASP) going forward. This new plan includes bridging between deferred maintenance and facilities enhancements to create state-of-the-art academic spaces to improve student, staff, and community experience in and around our buildings. The deliverable will be a detailed project list for future facility capital improvements aligning with education adequacy as well as deferred maintenance needs.

The proposed capital reserve capital projects fund has a total staffing of 14.8 FTE.

FULL TIME POSITIONS	FY2020-21 AUTHORIZED	FY2021-22 AUTHORIZED	FY2022-23 MID-YEAR	CHANGE	FY2023-24 PROPOSED
Administrative	1.0	2	1.0	0	1.0
Professional	8.0	9.0	10.0	0.3	10.3
ESP	3.5	3.5	3.5	0	3.5
TOTAL FTE	12.5	14.5	14.5	0.3	14.8

Colorado Springs School District 11
CAPITAL RESERVE CAPITAL PROJECTS FUND
Schedule of Revenues, Expenditures, and Fund Balance
Proposed FY2023-24

	Actual			Budget		
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Mid-Year	Change	2023-24 Proposed
Beginning Fund Balance						
Assigned for Capital Projects	\$ 4,982,898	\$ 1,440,942	\$ 6,322,803	\$ 11,968,931	\$ 187,471	12,156,402
Assigned for Fund Balance Projects	-	-	-	-	\$ 1,812,021	1,812,021
Assigned for MLO Projects	11,913,011	12,847,039	13,755,871	18,520,668	1,677,873	20,198,541
Committed Emergency Contingency	1,000,000	1,000,000	1,000,000	1,000,000	-	1,000,000
Restricted for COP uses - 16 & 19	2,953,924	12,678,707	837,892	216,291	-	216,291
Total Beginning Fund Balance	20,849,833	27,966,688	21,916,566	31,705,890	\$ 3,677,365	35,383,255
Fund Balance Available for Appropriation	20,849,833	27,966,688	21,916,566	31,705,890	3,677,365	35,383,255
Revenues						
Specific Ownership Taxes	1,005,996	1,005,996	1,005,996	-	-	-
Earnings on Investments	491,422	30,372	67,252	350,000	150,000	500,000
Rental Revenue	146,250	169,471	150,395	-	-	-
School Land Fees	273,168	672,224	882,556	200,000	-	200,000
Sale of Assets	-	143,850	3,246,670	22,000	-	22,000
Charter School Revenue - COP	-	1,266,877	1,268,296	1,269,102	(120)	1,268,982
Charter School Revenue - Buyback	550,896	219,741	-	-	-	-
Miscellaneous Revenue	8,233	9,126	430,989	20,000	-	20,000
Total Revenues	2,475,965	3,517,657	7,052,154	1,861,102	149,880	2,010,982
Other Financing Sources (Uses)						
Long Term Debt Proceeds (COPs)	13,340,000	-	-	-	-	-
Transfer from GF - 2016 COPs	520,728	522,439	519,015	520,455	1,260	521,715
Transfer from MLO Fund	12,051,682	10,955,000	15,155,000	18,191,311	-	18,191,311
Transfer from MLO - Non-recurring	-	-	1,036,311	-	1,976,704	1,976,704
Transfer from General Fund	4,500,000	4,500,000	4,500,000	4,500,000	(1,000,000)	3,500,000
Transfer from GF - non-recurring	635,000	-	300,000	2,766,163	11,953,837	14,720,000
Total Financing Sources	31,047,410	15,977,439	21,510,326	25,977,929	12,931,801	38,909,730
Total Resources Available	54,373,208	47,461,784	50,479,046	59,544,921	16,759,045	76,303,966
Expenditures						
Capital Outlay Projects:						
Fund Balance Projects	-	-	-	-	14,720,000	14,720,000
Fund Balance Carryover Projects	-	-	-	-	1,812,021	1,812,021
Capital Reserve New Projects	10,292,252	8,838,989	3,769,924	12,418,943	(9,073,943)	3,345,000
Capital Reserve Carryover Projects	-	-	-	4,737,844	5,983,593	10,721,437
MLO New Projects	9,605,772	8,886,950	9,341,221	19,517,049	(3,922,049)	15,595,000
MLO Carryover Projects	-	-	-	12,676,474	6,284,409	18,960,883
Transportation Equipment	600,000	1,227,799	899,463	600,000	-	600,000
Technology Equipment	247,126	341	457,396	250,000	-	250,000
Technology Equipment - MLO	700,967	284,526	890,384	1,382,540	-	1,382,540
Debt Service:						
Paying Agent Fees	44,525	10,045	7,050	7,000	-	7,000
Principal - 2019 COP	-	945,000	970,000	995,000	50,000	1,045,000
Principal - 2016 COP	455,000	465,000	470,000	480,000	10,000	490,000
Principal - 2009 COP	2,980,000	3,100,000	-	-	-	-
Interest Expense	249,328	441,316	347,311	314,557	(58,860)	255,697
Capital Reserve Office	420,635	470,560	418,946	580,697	2,000	582,697
MLO Office	810,915	874,692	1,201,461	1,452,310	2,100	1,454,410
Total Expenditures	26,406,520	25,545,218	18,773,156	55,412,414	15,809,271	71,221,685
Net Resources Over (Under)						
Expenditures	27,966,688	21,916,566	31,705,890	4,132,507	949,775	5,082,282
Reserves:						
Restricted for COP uses - 16 & 19	12,678,707	837,892	216,291	-	-	-
Assigned for Capital Reserve	1,440,942	6,322,803	11,968,931	1,448,901	(340,342)	1,108,559
Assigned for MLO	12,847,039	13,755,871	18,520,668	1,683,606	1,290,117	2,973,723
Committed Emergency Contingency	1,000,000	1,000,000	1,000,000	1,000,000	-	1,000,000
Total Reserves	27,966,688	21,916,566	31,705,890	4,132,507	949,775	5,082,282
Fund Balance, End of Year	\$ 27,966,688	\$ 21,916,566	\$ 31,705,890	\$ -	\$ -	\$ -
Total Appropriation				\$ 59,544,921	\$ 16,759,045	\$ 76,303,966

Colorado Springs School District 11
CAPITAL RESERVE CAPITAL PROJECTS FUND
Detail Schedule
FY2023-24

Facilities	New Fund Balance Funded Building Renovations/Repairs	Budget
Adams	Safety Projects - Maintenance	50,000
Audubon	Safety and Security	440,000
Bristol	Safety and Security	280,000
Buena Vista	Safety and Security	350,000
Carver	Safety and Security	480,000
Chipeta	Safety Projects - Maintenance	230,000
Chipeta	Domestic Water Replacement	1,370,000
Columbia	Safety Projects - Maintenance	200,000
Coronado	Safety and Security	350,000
DistWide	Safety and Security	646,000
Doherty	Safety and Security	250,000
Edison	Safety Projects - Maintenance	130,000
Freedom	Safety Projects - Maintenance	100,000
Fremont	Safety and Security	510,000
Galileo	Safety Projects - Maintenance	10,000
Grant	Safety Projects - Maintenance	100,000
Henry	Safety and Security	480,000
Holmes	Safety and Security	330,000
Howbert	Safety Projects - Maintenance	100,000
Jackson	Safety Projects - Maintenance	130,000
Jenkins	Safety Projects - Maintenance	130,000
Keller	Safety and Security	480,000
King	Safety Projects - Maintenance	230,000
Madison	Safety and Security	350,000
Mann	Safety and Security	450,000
Martinez	Safety Projects - Maintenance	150,000
McAuliffe	Safety Projects - Maintenance	100,000
Midland	Safety Projects - Maintenance	150,000
Mitchell	Safety Projects - Maintenance	80,000
Monroe	Safety Projects - Maintenance	50,000
North	Safety Projects - Maintenance	130,000
Palmer	Safety Projects - Maintenance	10,000
Penrose	Safety Projects - Maintenance	100,000
Queen P	Safety and Security	250,000
RJWAC	Safety and Security	260,000
Rogers	Safety and Security	250,000
Rudy	Safety Projects - Maintenance	130,000
Russell	Safety Projects - Maintenance	230,000
Sabin	Safety and Security	800,000
Scott	Safety Projects - Maintenance	50,000
Steele	Safety Projects - Maintenance	150,000
Stratton	Safety and Security	410,000
Swigert	Safety Projects - Maintenance	150,000
Taylor	Safety and Security	250,000
Trailblazer	Safety Projects - Maintenance	150,000
Twain	Safety Projects - Maintenance	150,000
West	Safety Projects - Maintenance	160,000
West	Safety Projects - Maintenance	100,000
Wilson	Safety Projects - Maintenance	150,000
Mitchell	Running Track	2,134,000
Total New Fund Balance Projects		14,720,000
Facilities	Fund Balance Carryover Projects	Budget
Doherty	Site Improvement	1,250,000
Warehouse	Building Remodel	562,021
Total Fund Balance Carryover Projects		1,812,021
Facilities	New Capital Reserve Projects	Budget
Admin South	Bldg. Maint. Construction	75,000
Audubon	Bldg. Maint. Construction	15,000
Audubon	Bldg. Maint. Electrical	60,000
Bristol	Bldg. Maint. Construction	15,000
Buena Vista	Grounds Maintenance	95,000
Carver	Grounds Maintenance	25,000
Carver	Safety Projects - Maintenance	75,000

Colorado Springs School District 11
CAPITAL RESERVE CAPITAL PROJECTS FUND
Detail Schedule
FY2023-24

Carver	Bldg. Maint. Construction	150,000	
Columbia	Grounds Maintenance	49,000	
Coronado	Bldg. Maint. - Construction	45,000	
Coronado	Grounds Maintenance	27,000	
Doherty	Safety Projects - Maintenance	54,000	
Doherty	Bldg. Maint. - Electrical	65,000	
Edison	Grounds Maintenance	190,000	
Edison	Bldg. Maint. Construction	70,000	
FOTC	Safety Projects - Maintenance	75,000	
Fremont	Bldg. Maint. Construction	180,000	
Jackson	Safety Projects - Maintenance	50,000	
Keller	Bldg. Maint. Construction	165,000	
King	Bldg. Maint. Construction	180,000	
Madison	Playgrounds	150,000	
Mann	Bldg. Maint. Construction	150,000	
Martinez	Building Maintenance	5,000	
Martinez	Playgrounds	150,000	
Monroe	Building Maintenance	20,000	
Monroe	Bldg. Maint. Construction	60,000	
North	Safety Projects - Maintenance	60,000	
Penrose	Entrance Improvements	125,000	
RJWAC	Repairs & Maintenance	120,000	
Rudy	Play Fields	150,000	
Scott	Playground	155,000	
Steele	Bldg. Maint. - Mechanical	80,000	
Stratton	Building Maintenance	45,000	
Taylor	Asphalt & Concrete	150,000	
Tesla EOS	Security Alarm	50,000	
Warehouse	Building Remodel	150,000	
Wilson	Building Maintenance	65,000	
Total New Capital Reserve Projects			3,345,000
Transportation	Buses, vehicles - annual renewal allowance	600,000	600,000
Technology	Allowance for technology equipment replacement	250,000	250,000
Facilities	Capital Reserve Carryover Projects	Budget	
Audubon	Water Systems	3,256	
Bristol	Asphalt & Concrete	142,560	
Bristol	Water Systems	2,000	
Bristol	Roofing	465,000	
Carver	Water Systems	9,467	
Carver	Sanitary Sewer	43,760	
Chipeta	Asphalt & Concrete	81,920	
Chipeta	Water Systems	41,299	
Chipeta	Environmental Services (Gym Floor)	13,503	
Columbia	Playgrounds	67,500	
Coronado	Fencing	33,949	
Coronado	Doors and Hardware	70,000	
Coronado	Sanitary Sewer	300,000	
DistWide	Architect & Engr(Studies/Plan)	3,448,394	
DistWide	Intercom/Sound	25,000	
DistWide	Lighting	12,921	
DistWide	Water Systems	117,601	
DistWide	Building Remodel	1,284,741	
Doherty	Play Fields	66,000	
Doherty	Fencing	50,000	
Edison	Water Systems	2,000	
Fremont	Doors and Hardware	35,000	
Grant	Doors and Hardware	60,000	
Henry	Playgrounds	60,000	
Henry	Flooring	124,900	
Henry	Water Systems	6,609	
Holmes	Doors and Hardware	29,823	
Howbert	HVAC	120,000	
Howbert	Water Systems	1,000	

Colorado Springs School District 11
CAPITAL RESERVE CAPITAL PROJECTS FUND
Detail Schedule
FY2023-24

Howbert	Roofing	875,000
Jackson	Water Systems	2,806
Jenkins	Architect & Engr(Studies/Plan)	74,708
Keller	Asphalt & Concrete	226,920
Keller	HVAC	1,423,202
King	Water Systems	36,117
King	Environmental Services (Gym Floor)	125,000
Madison	Water Systems	3,395
Midland	Water Systems	5,045
Mitchell	HVAC	60,694
Monroe	Playgrounds	55,000
Monroe	Water Systems	2,376
Palmer	Doors and Hardware	32,175
Palmer	Swimming Pool	12,609
Queen P	Playgrounds	257,900
Queen P	Water Systems	3,186
RJWAC	Fire Alarms	167
RJWAC	Roofing	12,370
Rogers	Water Systems	3,475
Roosevelt	Building Remodel	294,154
Rudy	Water Systems	1,897
Rudy	Environmental Services (Gym Floor)	38,311
Russell	Doors and Hardware	30,000
RWA	Building Maintenance	7,448
Sabin	Water Systems	22,520
Admin South	Asphalt & Concrete	8,030
Stratton	Playgrounds	81,233
Stratton	Water Systems	4,000
Taylor	Water Systems	2,000
Trailblazer	Water Systems	2,000
Transportation	Asphalt & Concrete	150,000
Transportation	Building Remodel	145,755
Twain	Doors and Hardware	3,740
Total Capital Reserve Carryover Projects		10,721,437

Facilities	2017 MLO New Funded Projects	Budget
Audubon	Roofing	1,364,000
Bristol	Furniture	250,000
Bristol	Building Remodel	250,000
Buena Vista	Building Remodel	250,000
Buena Vista	Furniture	250,000
Coronado	Swimming Pool	350,000
DistWide	Grounds Maintenance	400,000
DistWide	Site Drainage	150,000
DistWide	ADA Improvements	300,000
DistWide	Bldg. Maint. - Electrical	250,000
DistWide	Safety Projects - Maintenance	200,000
Edison	Roofing	1,056,000
Garry Berry	Walls	350,000
Howbert	HVAC	2,420,000
Howbert	Renovations	250,000
Jenkins	Building Remodel	500,000
Madison	Building Remodel	250,000
Madison	Asphalt & Concrete	500,000
Martinez	Building Remodel	250,000
Martinez	Furniture	250,000
McAuliffe	Furniture	250,000
McAuliffe	Building Remodel	250,000
Midland	Building Remodel	250,000
Queen P	HVAC	1,870,000
Rogers	Building Remodel	250,000
Rogers	Furniture	250,000
Russell	Asphalt & Concrete	375,000
Russell	Play Fields	350,000
Russell	Flooring	400,000
Sabin	Site Improvement	350,000
Taylor	Fire Alarms	250,000

Colorado Springs School District 11
CAPITAL RESERVE CAPITAL PROJECTS FUND
Detail Schedule
FY2023-24

Tesla PD	Building Remodel	300,000
Tesla PD	Fire Alarms	330,000
Wilson	Playgrounds	250,000
Furniture	Allowance for school furniture replacement	30,000

Total 2017 MLO New Funded Projects

15,595,000

Facilities	MLO Carryover Projects	Budget
Admin EDSS	Building Remodel	47,331
Admin South	Fire Alarms	296,838
AdminS	HVAC	585,227
Audubon	Kitchen	100,000
Buena Vista	Playgrounds	125,000
Carver	Furniture	180,010
Columbia	Building Remodel	275,000
Coronado	Running Track	1,353,368
Coronado	Flooring	356,756
Coronado	Swimming Pool	31,735
DistWide	Irrigation	219,066
DistWide	Architect & Engr(Studies/Plan)	924,000
DistWide	Doors and Hardware	67,313
DistWide	Furniture	31,591
DistWide	Lighting	301,110
DistWide	Signage	146,963
Doherty	Ceilings	4,221
Doherty	Fire Suppression	50,043
Doherty	HVAC	54,100
Doherty	Sanitary Sewer	177,000
Doherty	Swimming Pool	9,045
Edison	Electrical	141,323
FOTC	Fire Alarms	261,859
Freedom	Landscaping	100,000
Grant	Playgrounds	155,000
Grant	HVAC	1,597,593
Henry	Walls	85,000
Holmes	Water Systems	628,000
Howbert	Furniture	125,000
ITStorage	Fire Alarms	117,382
Jackson	ADA Improvements	6,332
Jackson	Flooring	47,992
Jackson	Sanitary Sewer	88,500
Jenkins	Fire Alarms	71,643
Jenkins	Lighting (Stage)	77,220
Keller	HVAC	38,024
Keller	Water Systems	1,632
Madison	Sanitary Sewer	278,200
Mann	Lighting (Stage)	18,880
Mann	Water Systems	229,556
Midland	Playgrounds	61,600
Mitchell	ADA Improvements	10,087
Mitchell	Electrical	93,160
Mitchell	HVAC	4,097,520
Mitchell	Sanitary Sewer	112,789
Monroe	Playgrounds	209,400
Monroe	Water Systems	128,204
North	ADA Improvements	129,393
Palmer	Electrical	108,921
Palmer	Fire Alarms	59,939
Palmer	Water Systems	38,800
Palmer	Roofing	1,429,982
Palmer	Swimming Pool	56,223
Penrose	Flooring	124,900
Print Shop	Fire Alarms	139,320
Queen P	HVAC	280,000
Queen P	Sanitary Sewer	200,380
RJWAC	ADA Improvements	509,769
Rogers	Playgrounds	147,000
Rogers	HVAC	343,082

Colorado Springs School District 11
CAPITAL RESERVE CAPITAL PROJECTS FUND
Detail Schedule
FY2023-24

Rogers	Water Systems	54,551	
Rudy	Playgrounds	48,800	
Sabin	Bleachers	38,372	
Sabin	Flooring	236,100	
Sabin	Lighting (Stage)	10,189	
Scott	Fire Alarms	21,985	
Stratton	Playgrounds	15,000	
Stratton	Water Systems	123,761	
Stratton	Sanitary Sewer	50,000	
Taylor	Playgrounds	170,000	
Taylor	Cabinets/ Countertops	78,302	
Trailblazer	Fire Alarms	250,535	
Twain	Playgrounds	3,700	
Warehouse	Fire Alarms	139,266	
West	Fencing	35,000	
Total MLO Carryover Projects			18,960,883

Technology	MLO allowance for technology equipment replacement	1,382,540	1,382,540
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Debt Service

Paying agent fees	7,000	
COP 2019 principal - Academy ACL CS Expansion	450,000	
COP 2019 interest - Academy ACL CS Expansion	142,956	
COP 2019 principal - Roosevelt CS Expansion	595,000	
COP 2019 interest - Roosevelt CS Expansion	81,026	
COP 2009 principal	0	
COP 2009 interest	0	
COP 2016 principal - Adams	490,000	
COP 2016 interest - Adams	31,715	
Total Debt Service		1,797,697

Capital Reserve Office

Professionals (procurement)	48,790	
Professionals (facilities)	248,950	
ESP salaries	26,282	
Fringe benefits (Procurement)	16,600	
Fringe benefits (Professionals)	84,543	
Fringe benefits (ESP)	9,782	
Mileage Allowance - Professionals	5,250	
Legal services	5,000	
Professional services	90,000	
Other purchase services	4,000	
Printing	1,000	
Mileage reimbursement	500	
Supplies	2,000	
Software	35,000	
Furniture and small equipment	5,000	
Total Capital Reserve Office		582,697

2017 MLO Capital Reserve Office

Administrator salaries	104,540	
Professionals salaries	504,656	
Clerical salaries	161,580	
Professionals salaries - Procurement	243,949	
Administrator benefits	29,174	
Professionals benefits	170,630	
Clerical benefits	59,580	
Professionals benefits - Procurement	83,001	
Mileage Allowance - Professionals	14,700	
Legal services	1,000	
Professional / Planning services	30,000	
Copier repairs	2,000	
Other Purchase Services	5,000	
Printing	2,500	
Training / Travel	2,500	

Colorado Springs School District 11
CAPITAL RESERVE CAPITAL PROJECTS FUND
Detail Schedule
FY2023-24

Mileage Reimbursement	2,000	
Supplies	4,000	
Software	10,000	
Technology Equipment	15,000	
Furniture and small equipment	8,600	
Total MLO Office		1,454,410
Restricted for payment - 2009 refunding COPs and 2016 COPs		
Assigned for future projects - 2017 MLO contingency	2,973,723	
Assigned for future projects - capital reserve contingency	1,108,559	
Committed emergency contingency	1,000,000	
Total Reserves		5,082,282
Total Capital Reserve Budget		\$76,303,966

Colorado Springs School District 11
CAPITAL RESERVE CAPITAL PROJECTS FUND
Schedule of Debt Service
FY2023-24
ANNUAL DEBT SERVICE REQUIREMENT

Year	2016 ES Renovation		2019 Charter School		Total Annual Debt Service	
	Certificates of Participation		Certificates of Participation		Requirement	
	(1)		(2)			
	Principal	Interest	Principal	Interest	Principal	Interest
FY 2023-24	490,000	31,715	1,015,000	249,353	1,505,000	281,068
FY 2024-25	495,000	22,840	1,045,000	223,982	1,540,000	246,822
FY 2025-26	505,000	13,830	1,070,000	197,932	1,575,000	211,762
FY 2026-27	515,000	4,640	1,090,000	171,326	1,605,000	175,966
FY 2027-28			1,120,000	144,100	1,120,000	144,100
FY 2028-29			1,150,000	116,127	1,150,000	116,127
FY 2029-30			1,175,000	87,475	1,175,000	87,475
FY 2030-31			525,000	66,066	525,000	66,066
FY 2031-32			540,000	52,008	540,000	52,008
FY 2032-33			555,000	37,554	555,000	37,554
FY 2033-34			565,000	22,770	565,000	22,770
FY 2034-35			580,000	7,656	580,000	7,656
TOTALS	\$ 2,005,000	\$ 73,025	\$ 10,430,000	\$ 1,376,349	\$ 12,435,000	\$ 1,449,374

(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 FY23/24.

BUDGET ADMINISTRATOR: Jessica Reijgers

FUND: Risk Related Activities

DIVISION HEAD:

Phoebe Bailey

DATE: May 17, 2023

RISK RELATED ACTIVITY FUND (RRAF)

Revenues to support the activities accounted for in the risk related activities fund (RRAF) (Fund 64) originate from three primary sources and are utilized generally as described below:

- I. Premium contributions from Colorado Springs School District 11 and the employees provide the primary revenue supporting employee benefit expenditures for health, vision, dental, life, the Employee Assistance Program, short-term disability and long-term disability.

On July 1, 2004, the District joined the Boards of Education Self-funded Trust (BEST), a self-funded trust for medical plan services, of the Colorado Association of School Boards. Contributions are made to the trust based on actuarial projections. The trust pays the claims and other administrative expenses on behalf of the District. The trust holds the District's claim fluctuation reserve (CFR) and the incurred but not reported (IBNR) reserve as required by the actuary.

As of 7/1/2023, D11 will leave the Trust and has contracted with Kaiser Permanente, a fully-funded health plan. The FY23/24 budget includes costs associated with exiting the Trust, claims runout for 180 days, and a transition credit from Kaiser to assist with the transition fees associated with leaving the Trust.

- II. The dental-PPO Premier, dental-PPO, and the vision program are all self-funded; the IBNR and CFR are maintained for each in FY2023-24. Life, short-term disability and long-term disability are fully insured programs.
- III. Interest earned on reserves, premiums collected in advance, and transfers of monies collected in advance provide an additional source of revenue to offset overall RRAF costs.

The FY2023-24 budget includes 6.1% premium increase for the medical plan, no increases for the vision, dental, District paid life, long-term disability or short-term disability plans. The reserves for each of the plans are also fully funded for FY2023-24.

Reserves have been established for certain health care programs within the fund and serve to manage the financial stability for the portions of the various health care programs for which the District is self-funded. The reserves are:

- I. **IBNR reserve** is required by proper fund accounting to account for future claims payments that have occurred but have not been processed. The reserves for FY2023-24 are fully funded at the rate set by the actuary. The following percentages of estimated claims are used to set the reserves:

A.	Medical	10.0 percent *
B.	Vision	6.1 percent **
C.	Dental	7.1 percent **

* This is held by the BEST trust and will be used to pay claims when the contract with the trust is terminated 7/1/23 and through the 180-day runout period.

** This is based on IBNR for September 2022. Actual IBNR for FY2023-24 will not be available until after the end of the current plan year.

- II. **Claim fluctuation reserve** is required to provide a funded “risk corridor” in the event that the estimates of self-funded future medical claims exceed premiums collected from employees and the District. The reserve is set at 10 percent of projected future claims by the plan’s actuary. The BEST trust holds the CFR for the District. In the event the District leaves the trust, the CFR will be returned. Through the continued shift of retirees to the PERA medical plan, changes in the District’s benefit plan, and ongoing population health management efforts, D11 continues to maintain healthy reserves with the BEST Health Plan.

- III. **Risk Share** is included in the contract with Kaiser. The agreed upon risk share for FY23/34 is 15%.

Risk Share Example							
	Medical & RX Claims	Actual PMPY	Kaiser Expenses	Kaiser Premium	Kaiser's Projected PMPY	15% Risk Share Cap	Amount to District
FY2019/20	\$ 27,091,521.80	\$ 4,902	\$ 31,200,866	\$ 34,244,532.78	\$ 6,196	\$ 5,136,679.92	\$ 3,043,667.05
FY2020/21	\$ 20,611,651.84	\$ 4,180	\$ 24,277,962	\$ 30,552,582.49	\$ 6,196	\$ 4,582,887.37	\$ 4,582,887.37
FY2021/22	\$ 21,260,134.70	\$ 4,590	\$ 24,703,922	\$ 28,698,229.67	\$ 6,196	\$ 4,304,734.45	\$ 3,994,307.41

**Each of the prior policy years would have resulted in surplus dollars returned to the district with the risk share program which then could be rolled into the next year’s budget to offset any premium increases, employee contributions, or offset the districts benefits budget. The risk share amount is considered a health plan asset and, as long as it rolls into the next year benefits plan somehow, the district would be in compliance. Even though these years ended up in the positive, there is still a risk each year of claims going over that premium amount. Kaiser, with their rates, has factored in that risk though and positioned it in place that, as long as the group doesn’t have a drastic change in claims risk, the group is set up to receive some sort of Risk Share back.

The following chart indicates the employees in Fund 64. An adjustment was made due to an organizational restructure.

POSITIONS	FY2020-21 AUTHORIZED	FY2021-22 AUTHORIZED	FY2022-23 MID-YEAR	CHANGE	FY2023-24 PROPOSED
Administrative	0.70	0.70	0.70	0.00	0.70
Professional	1.60	1.60	2.00	0.00	2.00
ESP	2.00	2.00	1.00	0.00	1.00
Teacher	0.00	0.00	0.00	0.00	0.00
TOTAL FTE	4.30	4.30	3.70	0.00	3.70

Colorado Springs School District 11
RISK RELATED ACTIVITY FUND
Schedule of Revenues, Expenses, and Net Position
Proposed FY2023-24

	Actual			Budget		
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Mid-Year	Change	2023-24 Proposed
Operating Revenues						
Employee Contributions	\$ 8,189,758	\$ 9,185,609	\$ 9,169,501	\$10,083,994	20,000	\$10,103,994
Employer Contributions	19,637,390	20,925,486	19,259,944	21,338,803	292,965	21,631,768
Total Operating Revenues	27,827,148	30,111,095	28,429,445	31,422,797	312,965	31,735,762
Operating Expenses						
Medical	30,754,410	24,058,610	23,724,809	27,664,209	716,197	28,380,406
Dental - PPO	1,658,651	1,657,078	1,978,397	2,223,695	25,000	2,248,695
Dental - EPO	338,152	378,898	-	-	-	-
Life Insurance	674,919	600,282	593,795	620,623	7,000	627,623
Life Insurance-Supplemental	176,063	174,381	188,759	189,000	-	189,000
Long-Term Disability	138,989	147,691	157,223	172,000	-	172,000
Short-Term Disability	108,616	111,340	106,790	101,000	5,000	106,000
Vision	206,453	283,081	244,067	233,592	26,408	260,000
Total Operating Expenses	34,056,253	27,411,361	26,993,840	31,204,119	779,605	31,983,724
Operating Profit (Loss)	(6,229,105)	2,699,734	1,435,605	218,678	(466,640)	(247,962)
Non-operating Revenues						
Investment Income	448,807	647,966	560,978	32,000	-	32,000
Operating transfer - 2017 MLO Fund	7,448	7,448	7,448	7,448	-	7,448
Operating transfer - General Fund	3,000,000	-	1,100,000	500,000	(500,000)	-
Total Non-operating Revenues	3,456,255	655,414	1,668,426	539,448	(500,000)	39,448
Net Income (Loss)	(2,772,850)	3,355,148	3,104,031	758,126	(966,640)	(208,514)
Beginning Net Position*	5,589,884	2,817,034	6,172,182	9,276,213	-	9,276,213
Net Position, End of Year (Appropriated & Reserved)	\$ 2,817,034	\$ 6,172,182	\$ 9,276,213	\$10,034,339	(966,640)	\$ 9,067,699
Fund Appropriation						
Operating Revenues				\$31,422,797	\$ 312,965	\$31,735,762
Non-Operating Revenues				539,448	(500,000)	39,448
Beginning Net Position				9,276,213	-	9,276,213
Total Appropriation				\$41,238,458	\$ (187,035)	\$41,051,423

INTERNAL SERVICE FUND - RISK RELATED ACTIVITIES
Supplemental Schedule of Revenues & Expenses
FY2023-24 Proposed Budget

	28810 HEALTH	28820 DENTAL PPO	28830 BASIC LIFE	28831 LIFE SUPP	28840 LONG-TERM DISABILITY	28841 SHORT-TERM DISABILITY	28850 VISION	EMPLOYEE BENEFITS TOTAL
BEGINNING NET POSITION								
Retained Earnings	1,936,862	556,219	-	-	-	-	13,000	2,506,081
Reserve (BEST)	6,770,132	-	-	-	-	-	-	6,770,132
Total Beginning Net Position	8,706,994	556,219	-	-	-	-	13,000	9,276,213
OPERATING REVENUES								
Premiums:								
Employee - Benefits	8,394,621	1,092,373	-	189,000	172,000	106,000	150,000	10,103,994
Employer - Benefits	19,963,095	944,050	627,623	-	-	-	97,000	21,631,768
Premium Subtotal	28,357,716	2,036,423	627,623	189,000	172,000	106,000	247,000	31,735,762
Earnings on Investments	32,000	-	-	-	-	-	-	32,000
Transfer In from 2017 MLO	7,448	-	-	-	-	-	-	7,448
Total Revenue	28,397,164	2,036,423	627,623	189,000	172,000	106,000	247,000	31,775,210
TOTAL REVENUE and BEGINNING NET POSITION	37,104,158	2,592,642	627,623	189,000	172,000	106,000	260,000	41,051,423
OPERATING EXPENSES								
Claims Payments	-	2,100,000	-	-	-	-	247,000	2,347,000
Claims Admin, Premiums, IBNR	-	137,000	-	-	-	-	13,000	150,000
Premium Payments	27,559,197	-	627,623	189,000	172,000	106,000	-	28,653,820
Claims Administration Total	27,559,197	2,237,000	627,623	189,000	172,000	106,000	260,000	31,150,820
<i>Fund Administration:</i>								
Salaries	294,200	8,500	-	-	-	-	-	302,700
Employee Benefits	109,264	3,195	-	-	-	-	-	112,459
Purchased Services	368,545	-	-	-	-	-	-	368,545
Legal Expenses	20,000	-	-	-	-	-	-	20,000
Print/Staff Dev/M	24,500	-	-	-	-	-	-	24,500
Supplies & Materials	1,700	-	-	-	-	-	-	1,700
Equipment	3,000	-	-	-	-	-	-	3,000
<i>Administration Subtotal</i>	<i>821,209</i>	<i>11,695</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>832,904</i>
Total Operating Expenses	28,380,406	2,248,695	627,623	189,000	172,000	106,000	260,000	31,983,724
RESERVES & LIABILITIES								
Claim Fluctuation Reserve & Prepaid Accrual	8,723,752	343,947	-	-	-	-	-	9,067,699
Net Position, End of Year	-	-	-	-	-	-	-	-
TOTAL APPROPRIATION	\$37,104,158	\$2,592,642	\$627,623	\$189,000	\$172,000	\$106,000	\$260,000	\$41,051,423

BUDGET ADMINISTRATOR: Patrick Stalnaker

FUND: Production Printing

DIVISION HEAD: Kris Odom

DATE: May 17, 2023

PRODUCTION PRINTING FUND

The Production Printing Department oversees printing and copying, 211 convenience copiers, the mailroom, and the District's student and staff identification cards employing fourteen full time equivalent (FTE) at five locations throughout the District. Printing locations are comprised of one full-service main facility, and one satellite copy center located in each of the District's four high schools. Production Printing is an internal service fund designed to efficiently support the District's student and staff population with best-value products and services focused on student achievement. Nationally recognized as one of the most technologically advanced and well-equipped facilities in the state of Colorado, charges for services rendered are approximately 50 percent less compared with those of the commercial market. In addition to servicing District 11 customers as its core mission, the department also fosters community partnerships with outlying school districts, governmental agencies, and educationally affiliated non-profit organizations in communities across the state of Colorado, by delivering on-time, cost-effective, high-quality products and services.

All production locations are equipped, supplied, and staffed to maximize the economies of scale, assuring the printing and copying needs of our customers are efficiently met. Job requests may be submitted to any location via telephone, walk-in, pony, email, or website at: <https://crd.d11.org> where customers may simply attach their file electronically, fill out a job ticket, and submit their order. All printing and copying charges are uploaded daily and readily accessible to our customers via the Oracle financial system. Continued sales growth is attributed directly to outstanding customer-driven products and services and advanced technological investments. Approximately twenty-five percent of the total annual revenue is derived from non-profit organizations; the remainder comes from servicing internal administrative and educational needs.

Revenue generated from sales offsets expenses including indirect costs and overhead, salaries, benefits, and any consumables used in production. The goal of this business model is to ensure the department's retained earnings fund balance is sufficient to fully fund depreciation, maintain a reasonable contingency reserve level, and support future capital costs and emerging opportunities at fiscal year-end. A five-year equipment plan is maintained to further equipment and technological upgrades. Approximately 50 percent of the department's budget is utilized for salaries and benefits, the remaining is reserved for daily operating capital to purchase consumables such as paper, toners, and supplies used to produce a value-added product. A 4.4 percent return-on-investment is a reflection of the fund's 29-year average net income contribution to retained earnings of \$70,510. A four percent education support professional incentive bonus is established to recognize all department employees for achieving predetermined department financial objectives.

A just-in-time management philosophy, cross training, cutting-edge technology and close scrutiny with regard to waste, efficiency, and increased productivity, have yielded an industry benchmark pricing structure. Yet, while labor costs continue to increase, the fund typically transfers residual equity (net profit or cash) and/or indirect costs (utilities, payroll, etc.) annually to the general fund. A residual equity transfer is designed to transfer excess equity directly from one fund to another without impacting the income statement. Transfers for the past 29 years total over \$2 million, supporting our goal to keep the resources as close to the child as possible. Automated invoicing and daily delivery to sites keeps staff in the buildings resulting in increased focus on students, time savings, elimination of mileage reimbursements, and reduction of risk of accident or injury. In addition to the annual contribution, Production Printing's pricing structure saves the District over \$2 million annually.

Products produced consist of: awards, booklets, brochures, bulletins, business cards, calendars, certificates, classroom materials, color charts and graphs, full color envelopes, flyers, invitations, labels, memo pads, carbonless forms, newsletters, note cards, posters, programs, publications, reports, resumes, stationery, table tents, tickets, acrylic and metal signs, vinyl banners, and much more.

Services offered by the department include typesetting and prepress design, full color digital printing, high speed digital full color and black and white copying, sign engraving, folding, stapling, collating, binding, cutting, numbering, wide format printing and contour cutting, direct/bulk mail, and laminating.

FULL TIME POSITIONS	FY 2020-21 AUTHORIZED	FY 2021-22 AUTHORIZED	FY 2022-23 MID-YEAR	CHANGE	FY 2023-24 PROPOSED
Administrative	0.00	0.00	0.00	0.00	0.00
Professional	2.00	2.00	2.00	0.00	2.00
ESP	18.00	18.00	18.00	0.00	18.00
TOTAL FTE	20.00	20.00	20.00	0.00	20.00

Colorado Springs School District 11
PRODUCTION PRINTING FUND
Schedule of Revenues, Expenses, and Retained Earnings
Proposed FY2023-2024

	Actual			Budget		
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Mid-Year	Change	2023-24 Proposed
Operating Revenues						
Printing	1,449,811	1,037,547	1,232,601	1,500,000	100,000	1,600,000
Total Operating Revenues	1,449,811	1,037,547	1,232,601	1,500,000	100,000	1,600,000
Operating Expenses:						
Printing						
Professional Salaries	55,713	55,713	97,806	99,000	1,000	100,000
Professional Benefits	24,304	25,725	22,698	22,800	(800)	22,000
Crafts & Trades Salaries	448,367	443,062	467,191	480,000	18,000	498,000
Temp Pay - Crafts & Trades	7,449	13,905	1,877	4,800	(800)	4,000
Overtime Pay - Crafts & Trades	-	4,457	5,518	-	-	-
Incentive Pay - Crafts & Trades	-	-	-	18,000	(13,000)	5,000
Crafts & Trades Benefits	185,407	180,864	168,245	168,000	1,000	169,000
Purchased Services	397,076	357,512	379,332	326,200	25,100	351,300
Insurance	2,068	1,168	8,321	9,660	(200)	9,460
Supplies & Materials	191,041	146,107	150,070	194,400	(6,700)	187,700
Non-Capital Equipment	18	4,953	9,855	15,000	-	15,000
Capital Equipment	-	-	-	175,000	(110,000)	65,000
Depreciation	67,682	68,695	50,421	48,000	(28,000)	20,000
Interest Expense	-	-	-	-	2,500	2,500
Utilities and Internal Costs	12,692	12,692	12,692	42,960	(500)	42,460
Contingency Reserve	-	-	-	62,475	(14,313)	48,162
Other	-	-	-	240	-	240
Subtotal Printing	1,391,817	1,314,853	1,374,026	1,666,535	(126,713)	1,539,822
Mailroom						
Crafts & Trades Salaries	42,050	52,000	47,489	49,200	6,500	55,700
Crafts & Trades Benefits	15,574	22,000	17,589	18,600	400	19,000
Subtotal Mailroom	57,624	74,000	65,078	67,800	6,900	74,700
Total Operating Expenses	1,449,441	1,388,853	1,439,104	1,734,335	(119,813)	1,614,522
Net Operating Profit (Loss)	370	(351,306)	(206,503)	(234,335)	219,813	(14,522)
Non-Operating Revenues (Expenses)						
Interest Income	2,758	70	-	-	-	-
Transfers In from 2017 MLO	49,522	49,522	49,522	49,522	-	49,522
Transfers from (to) General Fund	(80,000)	320,000	(80,000)	300,000	(335,000)	(35,000)
Total Non-Operating Revenues (Expenses)	(27,720)	369,592	(30,478)	349,522	(335,000)	14,522
Net Income	(27,350)	18,286	(236,981)	115,187	(115,187)	-
Beginning Net Position	885,764	858,414	876,700	639,719	200,000	839,719
Net Position, End of Year	858,414	876,700	639,719	754,906	84,813	839,719

Fund Appropriation

Total Operating Revenues	1,500,000	100,000	1,600,000
Total Non-Operating Revenues	349,522	(335,000)	14,522
Beginning Net Position	639,719	200,000	839,719
Invested in capital assets, net of related debt	(754,906)	30,720	(724,186)
Total Appropriation	1,734,335	(4,280)	1,730,055

Colorado Springs School District 11

PRODUCTION PRINTING FUND

Five-Year Capital Needs Projections

FY 2024 to 2028

FY 24	Description	Estimated Cost
	Envelope Inserter	45,000
	Tabbing Machine	20,000
Total		65,000

FY 25	Description	Estimated Cost
	Replace Production Color Press	250,000
Total		250,000

FY 26	Description	Estimated Cost
	Replace laminator	15,000
	Replace Copy Center Color Copiers (4)	100,000
Total		115,000

FY 27	Description	Estimated Cost
	Phase 1 update / replace walkup copiers (50)	250,000
Total		250,000

FY 28	Description	Estimated Cost
	Phase 2 update / replace walkup copiers (50)	250,000
Total		250,000

BUDGET ADMINISTRATOR:	Laura Hronik	FUND: Private Purpose Trust Fund
DIVISION HEAD	Kris Odom	DATE: May 17, 2023

PRIVATE PURPOSE TRUST FUND

The private purpose trust fund records revenues from donations that are held in trust for a specific purpose. The specific purpose is not related to school district operations and the principal may be expendable or non-expendable depending on the trust agreement. Revenues recorded in the private purpose trust fund are generally college scholarships for District 11 students.

Colorado Springs School District 11
PRIVATE PURPOSE TRUST FUND
Schedule of Revenues, Expenditures, and Fund Balance
Proposed FY2023-24

	Actual			Budget		
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Mid-Year	Change	2023-24 Proposed
Beginning Fund Balance	\$ 79,277	\$ 79,047	\$ 385,697	\$ 385,432	\$ -	\$ 385,432
Revenues						
Interest	1,094	441	816	2,324	11,633	13,957
Donations	-	330,000	-	10,000	-	10,000
Total Revenues	1,094	330,441	816	12,324	11,633	23,957
Total Resources Available	80,371	409,488	386,513	397,756	11,633	409,389
Expenditures						
M Ahern (2190B)	-	-	-	998	30	1,028
Lew Reimer (2190L)	-	-	-	148	4	152
Perkins (2191A)	-	-	-	1,561	47	1,608
M Reed (2191B)	-	-	-	14,897	447	15,344
Holmes Media (2191C)	-	-	-	12,571	377	12,948
S Reitz (2191D)	-	-	-	7,155	215	7,370
Ron Robinson (2191E)	-	-	-	11,516	345	11,861
H Christensen (2191F)	-	-	-	2,490	75	2,565
S Karcher (2191G)	-	-	-	10,389	312	10,701
Dan Furstenau (2191H)	1,324	822	1,081	16,155	485	16,640
Darlene Johnson (2191J/2191K/2191L)	-	22,969	-	309,876	9,296	319,172
Other	-	-	-	10,000	-	10,000
Total Expenditures	1,324	23,791	1,081	397,756	11,633	409,389
Fund Balance, End of Year	\$ 79,047	\$ 385,697	\$ 385,432	\$ -	\$ -	\$ -

Total Appropriation	\$ 397,756	\$ 11,633	\$ 409,389
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Summary of Transactions Between Funds

Proposed Budget

FY2023-2024

1) Revenue Transfers:

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

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

2) User-Charges:

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

Summary of Transactions Between Funds

Proposed Budget

FY2023-2024

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

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

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

STAFFING INFORMATION

The following outlines the FY 23/24 recommended staffing formulas used to place staff into schools.

Elementary

Classroom Teachers	Pupil to teacher ratio is the average class size to 1.0: All grades – 25:1 ratio Grades K-2 – lowered differentiated staffing ratio based on achievement and socio-economic challenges. These additional teachers are funded by the General Fund. Ratios depend on Title 1 status and eligibility.
Support Teachers (Art, Music, P.E.)	0 – 199 = 2.0 FTE 200 – 299 = 2.5 FTE 300 + = 3.0 FTE
Counselors	1.0 FTE per school (33 FTE phased in 2018-19 through 2022-23) MLO Total: 6.0 FTE in 18-19, 19-20, 20-21, 21-22. Additional 9.0 FTE in 22-23
Teacher Learning Coaches (TLC)	.5 FTE per small school (less than 250 students) 1.0 FTE per school over 250 students
Library Tech. Educators (LTE)	1.0 FTE per school.
Principals	1.0 FTE per school
Assistant Principals	400+ Target Enrollment – 1 FTE per school
Support Staff (office/clerical)	0 - 550 students – 16 hours per day per school (2.0 FTE) >550 students – 20 hours per day per school (2.5 FTE)
Support Staff (classroom)	Kindergarten – average <28 students/class – 4-hour aide per day per class Kindergarten – average >28 students/class – additional 2 hours' day aide time Grades 1 and 2 – average >28 students/class – 4-hour aide per day per class Grades 3, 4, 5 – average >30 students/class – 4-hour aide per day per class
Library Tech. Technicians (LTT)	The position of LTT is no longer a school-based position. The new model will provide a centrally-based Support Technician team providing library technology support for all schools.
Custodial Staff	1.0 FTE Building Manager 1.0 – 2.5 FTE Building Technicians
Special Education	Assigned by the Special Education Department (see guidelines on last page)

Middle Schools

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

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

High Schools

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

Alternative Education

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

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

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

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

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

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

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

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

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

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

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

Authorized Staffing (All Funds) for the Proposed FY 2023-24 Budget

Program Number	FUND GENERAL FUND	FY23 Adopted and Board Approved Staffing Levels					FY23 Mid Year and Board Approved Staffing Levels				
		Teacher	Admin	Prof	ESP	Total	Teacher	Admin	Prof	ESP	Total
00100	Elementary	518.15	0.00	0.00	48.26	566.41	518.15	0.00	0.00	51.62	569.77
00200	Middle School	223.20	0.00	0.00	6.88	230.08	223.20	0.00	0.00	6.88	230.08
00300	High School	256.60	0.00	0.00	5.00	261.60	256.60	0.00	0.00	5.00	261.60
009AV	AVID Program	3.60	0.00	0.00	0.00	3.60	3.60	0.00	0.00	0.00	3.60
	<i>Total All Schools</i>	1,001.55	0.00	0.00	60.14	1,061.69	1,001.55	0.00	0.00	63.50	1,065.05
00400	BV Montessori Tuition Presch	1.10	0.00	0.00	1.76	2.86	1.10	0.00	0.00	1.88	2.98
00700	Gifted & Talented	40.60	0.00	0.00	0.00	40.60	40.60	0.00	0.00	0.00	40.60
00900	Differentiated Staffing	32.20	0.00	0.00	1.00	33.20	41.00	0.00	0.00	1.00	42.00
00901	Spark Online	28.00	0.00	0.00	0.81	28.81	28.00	0.00	0.00	0.88	28.88
009AC	Achieve Online School	14.50	0.00	0.00	1.00	15.50	14.50	0.00	0.00	1.00	15.50
009AL	Alternative Programs	35.50	0.00	0.00	0.00	35.50	35.50	0.00	0.00	0.00	35.50
009DS	Digital High School	5.50	0.00	0.00	0.00	5.50	5.50	0.00	0.00	0.00	5.50
009EC	Early College High School	12.00	0.00	0.00	0.00	12.00	12.00	0.00	0.00	0.00	12.00
009ES	ESL/Foreign Language Studies	34.50	0.00	0.00	29.00	63.50	35.00	0.00	0.00	29.00	64.00
009EX	Expelled Student Program	3.00	0.00	0.00	0.00	3.00	3.00	0.00	0.00	0.00	3.00
05110	Teaching and Learning Coaches	29.50	0.00	0.00	0.00	29.50	29.50	0.00	0.00	0.00	29.50
08910	Junior ROTC	7.00	0.00	0.00	0.00	7.00	7.00	0.00	0.00	0.00	7.00
17000	Special Education	124.20	0.00	0.00	232.30	356.50	124.20	0.00	0.00	253.56	377.76
17710	Speech Pathology	32.74	0.00	0.00	0.88	33.62	32.74	0.00	0.00	2.94	35.68
17910	Special Education - Early Childhood	10.00	0.00	0.00	28.35	38.35	10.00	0.00	0.00	30.33	40.33
17990	Special Education - Transition	5.00	0.00	3.00	0.00	8.00	5.00	0.00	3.00	0.00	8.00
	<i>Total General Education</i>	1,416.89	0.00	3.00	355.24	1,775.13	1,426.19	0.00	3.00	384.09	1,813.28
21110	Attendance Services	0.00	1.00	0.00	2.00	3.00	1.00	1.00	1.00	2.00	5.00
21130	Social Work Services	24.00	0.00	0.00	0.00	24.00	24.00	0.00	0.00	0.00	24.00
21140	Pupil Accounting	0.00	0.00	2.00	5.00	7.00	0.00	0.00	2.00	5.00	7.00
21150	Archives & Records	0.00	0.00	1.00	2.00	3.00	0.00	0.00	1.00	2.00	3.00
21180	Dropout Prevention Services	5.00	0.00	0.00	0.00	5.00	5.00	0.00	0.00	0.00	5.00
21190	Community Liaisons	0.00	0.00	0.00	10.88	10.88	0.00	0.00	0.00	11.00	11.00
21220	Counseling Services	112.20	1.00	3.00	1.00	117.20	112.20	1.00	3.00	1.00	117.20
21260	Pupil Scheduling Services	3.00	0.00	0.00	0.00	3.00	3.00	0.00	0.00	0.00	3.00
21340	Nursing Services	17.10	0.00	0.00	0.00	17.10	17.10	0.00	0.00	0.00	17.10
21390	Medicaid Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21400	Psychological Services	22.80	0.00	0.00	0.00	22.80	22.80	0.00	0.00	0.00	22.80
21500	Audiologists	2.00	0.00	0.00	0.00	2.00	2.00	0.00	0.00	0.00	2.00
21600	OT and PT Services	8.00	0.00	0.00	0.00	8.00	8.00	0.00	0.00	0.00	8.00
21700	Behavior Services	4.00	0.00	0.00	0.00	4.00	4.00	0.00	0.00	0.00	4.00
21910	Before and After School Program	0.00	0.00	0.00	6.16	6.16	0.00	0.00	0.00	8.46	8.46
	<i>Total Support Svcs - Students</i>	198.10	2.00	6.00	27.04	233.14	199.10	2.00	7.00	29.46	237.56
22110	Student Achievement & Accountability	0.00	5.00	0.00	2.00	7.00	0.00	5.00	0.00	2.00	7.00
22120	Curriculum Alignment	2.50	2.00	5.00	1.20	10.70	2.50	2.00	5.00	1.20	10.70
2212Y	Science Kit Refurbishment	0.00	0.00	0.00	3.00	3.00	0.00	0.00	0.00	3.00	3.00
22130	Inst. Staff Training Services	2.00	0.00	1.00	2.00	5.00	2.00	0.00	1.00	2.00	5.00
22140	Educational Data Support Svcs	0.00	1.00	6.00	2.00	9.00	0.00	1.00	6.00	2.00	9.00
22190	Empower	1.00	0.00	1.00	0.00	2.00	1.15	0.00	1.00	0.00	2.15
22210	Sprvsn of Learning Resources	0.00	0.00	4.00	4.00	8.00	0.00	0.00	4.00	4.00	8.00
22220	School Library Services	51.00	0.00	0.00	29.00	80.00	51.00	0.00	0.00	29.00	80.00
22240	Education Television Svcs	0.00	0.00	5.00	1.00	6.00	0.00	0.00	5.00	1.00	6.00
22310	Special Education Supervision	0.00	1.00	4.95	3.60	9.55	0.00	1.00	4.95	3.60	9.55
22320	Career / Tech Ed Supervision	0.00	0.00	3.50	2.00	5.50	0.00	0.00	3.50	2.00	5.50
22330	Adult Education Supervision	0.00	1.00	0.00	3.00	4.00	0.00	1.00	0.00	3.00	4.00
22340	Athletic Supervision	0.00	4.00	4.00	1.00	9.00	0.00	4.00	4.00	1.00	9.00
22350	ESL Supervision	0.00	0.00	1.00	0.50	1.50	0.00	0.00	1.00	0.50	1.50
22370	Gifted & Talented Supervision	0.00	0.00	1.00	0.50	1.50	0.00	0.00	1.00	0.50	1.50
22380	Spec Ed Early Childhood Sprvsn	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00	1.00	1.00
22410	International Baccalaureate	4.00	0.00	0.00	0.00	4.00	4.00	0.00	0.00	0.00	4.00
22910	Equity & Inclusion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Total Support Svcs - Inst. Staff</i>	60.50	14.00	36.45	55.80	166.75	60.65	14.00	36.45	55.80	166.90
23120	Board Secretary/Clerk	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00	1.00	1.00
23180	Staff Relations	2.00	0.00	0.00	0.00	2.00	2.00	0.00	0.00	0.00	2.00
23181	Staff Relations ESP Council	0.00	0.00	0.00	2.00	2.00	0.00	0.00	0.00	2.00	2.00
23210	Office of the Superintendent	0.00	1.00	0.00	1.00	2.00	0.00	2.00	0.00	1.00	3.00
23220	Community Relations Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23240	Special Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23910	Charter School Administration	0.00	0.00	2.00	0.00	2.00	0.00	0.00	2.00	0.00	2.00
	<i>Total General Administration</i>	2.00	1.00	2.00	4.00	9.00	2.00	2.00	2.00	4.00	10.00

FY24 Requested Changes					FY24 Proposed Staffing Levels					PROGRAM
Teacher	Admin	Prof	ESP	Total	Teacher	Admin	Prof	ESP	Total	
25.65	0.00	0.00	8.86	34.51	543.80	0.00	0.00	60.48	604.28	00100
2.90	0.00	0.00	1.00	3.90	226.10	0.00	0.00	7.88	233.98	00200
0.00	0.00	0.00	0.00	0.00	256.60	0.00	0.00	5.00	261.60	00300
0.00	0.00	0.00	0.00	0.00	3.60	0.00	0.00	0.00	3.60	009AV
28.55	0.00	0.00	9.86	38.41	1,030.10	0.00	0.00	73.36	1,103.46	Total All Schools
0.00	0.00	0.00	0.00	0.00	1.10	0.00	0.00	1.88	2.98	00400
0.10	0.00	0.00	0.00	0.10	40.70	0.00	0.00	0.00	40.70	00700
(1.00)	0.00	0.00	0.00	(1.00)	40.00	0.00	0.00	1.00	41.00	00900
(5.00)	0.00	0.00	0.00	(5.00)	23.00	0.00	0.00	0.88	23.88	00901
0.00	0.00	0.00	0.00	0.00	14.50	0.00	0.00	1.00	15.50	009AC
(2.00)	0.00	0.00	0.00	(2.00)	33.50	0.00	0.00	0.00	33.50	009AL
0.00	0.00	0.00	0.00	0.00	5.50	0.00	0.00	0.00	5.50	009DS
0.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	0.00	12.00	009EC
16.50	0.00	0.00	0.00	16.50	51.50	0.00	0.00	29.00	80.50	009ES
(2.00)	0.00	0.00	0.00	(2.00)	1.00	0.00	0.00	0.00	1.00	009EX
1.50	0.00	0.00	0.00	1.50	31.00	0.00	0.00	0.00	31.00	05110
0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	7.00	08910
3.01	0.00	0.00	1.39	4.40	127.21	0.00	0.00	254.95	382.16	17000
0.48	0.00	0.00	1.37	1.85	33.22	0.00	0.00	4.31	37.53	17710
0.00	0.00	0.00	0.47	0.47	10.00	0.00	0.00	30.80	40.80	17910
0.00	0.00	0.00	0.00	0.00	5.00	0.00	3.00	0.00	8.00	17990
40.14	0.00	0.00	13.09	53.23	1,466.33	0.00	3.00	397.18	1,866.51	Total General Education
0.00	0.00	(1.00)	0.00	(1.00)	1.00	1.00	0.00	2.00	4.00	21110
0.00	0.00	0.00	0.00	0.00	24.00	0.00	0.00	0.00	24.00	21130
0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	5.00	7.00	21140
0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.00	3.00	21150
(3.50)	0.00	0.00	0.00	(3.50)	1.50	0.00	0.00	0.00	1.50	21180
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.00	11.00	21190
1.80	0.00	0.00	0.00	1.80	114.00	1.00	3.00	1.00	119.00	21220
0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	0.00	3.00	21260
0.00	0.00	0.00	0.00	0.00	17.10	0.00	0.00	0.00	17.10	21340
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21390
(0.50)	0.00	0.00	0.00	(0.50)	22.30	0.00	0.00	0.00	22.30	21400
0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00	2.00	21500
0.00	0.00	0.00	0.00	0.00	8.00	0.00	0.00	0.00	8.00	21600
0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	0.00	4.00	21700
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.46	8.46	21910
(2.20)	0.00	(1.00)	0.00	(3.20)	196.90	2.00	6.00	29.46	234.36	Total Support Svcs - Students
0.00	0.00	0.00	0.00	0.00	0.00	5.00	0.00	2.00	7.00	22110
4.50	0.00	2.00	(0.20)	6.30	7.00	2.00	7.00	1.00	17.00	22120
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00	2212Y
(1.00)	0.00	0.00	0.00	(1.00)	1.00	0.00	1.00	2.00	4.00	22130
0.00	0.00	0.00	0.00	0.00	0.00	1.00	6.00	2.00	9.00	22140
1.00	0.00	0.00	0.00	1.00	2.15	0.00	1.00	0.00	3.15	22190
0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	4.00	8.00	22210
0.00	0.00	0.00	(3.00)	(3.00)	51.00	0.00	0.00	26.00	77.00	22220
0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	1.00	6.00	22240
0.00	0.00	0.00	0.00	0.00	0.00	1.00	4.95	3.60	9.55	22310
0.00	0.00	1.00	0.00	1.00	0.00	0.00	4.50	2.00	6.50	22320
0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	3.00	4.00	22330
0.00	0.00	0.00	0.00	0.00	0.00	4.00	4.00	1.00	9.00	22340
0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.50	1.50	22350
0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.50	1.50	22370
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	22380
0.00	0.00	0.00	0.00	0.00	4.00	0.00	0.00	0.00	4.00	22410
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22910
4.50	0.00	3.00	(3.20)	4.30	65.15	14.00	39.45	52.60	171.20	Total Support Svcs - Instr. Staff
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	23120
(1.75)	0.00	0.00	0.00	(1.75)	0.25	0.00	0.00	0.00	0.25	23180
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00	23181
0.00	0.00	1.00	(1.00)	0.00	0.00	2.00	1.00	0.00	3.00	23210
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23220
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23240
0.00	0.00	(1.00)	0.00	(1.00)	0.00	0.00	1.00	0.00	1.00	23910
(1.75)	0.00	0.00	(1.00)	(2.75)	0.25	2.00	2.00	3.00	7.25	Total General Administration

Authorized Staffing (All Funds) for the Proposed FY 2023-24 Budget

Program Number	FUND GENERAL FUND	FY23 Adopted and Board Approved Staffing Levels					FY23 Mid Year and Board Approved Staffing Levels				
		Teacher	Admin	Prof	ESP	Total	Teacher	Admin	Prof	ESP	Total
24110	Office of the Principal	0.00	83.50	1.00	185.94	270.44	0.00	87.00	1.00	185.94	273.94
24130	Business Mgmt High Schools	0.00	2.00	0.00	5.00	7.00	0.00	2.00	0.00	5.00	7.00
	<i>Total School Administration</i>	0.00	85.50	1.00	190.94	277.44	0.00	89.00	1.00	190.94	280.94
25010	Business Services	0.00	1.00	0.00	1.00	2.00	0.00	1.00	0.00	1.00	2.00
25100	Financial Services	0.00	1.00	7.50	10.00	18.50	0.00	1.00	8.50	10.00	19.50
25200	Procurement	0.00	1.00	5.00	1.00	7.00	0.00	1.00	5.00	1.00	7.00
25300	Warehouse	0.00	0.00	0.00	5.00	5.00	0.00	0.00	0.00	5.00	5.00
	<i>Total Business Services</i>	0.00	3.00	12.50	17.00	32.50	0.00	3.00	13.50	17.00	33.50
26100	M & O - Supervision	0.00	2.00	1.50	5.50	9.00	0.00	2.00	1.50	5.50	9.00
26210	M & O - Operations	0.00	0.00	0.00	209.50	209.50	0.00	0.00	0.00	209.50	209.50
26230	M & O - Maintenance	0.00	0.00	0.00	50.00	50.00	0.00	0.00	0.00	50.00	50.00
26250	M & O - Utilities (RCM)	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00	1.00	1.00
26300	Grounds Maintenance	0.00	0.00	0.00	21.00	21.00	0.00	0.00	0.00	21.00	21.00
26500	Non-student Vehicle Maint	0.00	0.00	0.10	1.00	1.10	0.00	0.00	0.10	1.00	1.10
26600	Security Services	0.00	0.00	4.00	59.00	63.00	0.00	0.00	4.00	59.00	63.00
27100	Transportation Supervision	0.00	1.00	1.00	9.00	11.00	0.00	1.00	1.00	9.00	11.00
27200	Vehicle Operation Services	0.00	0.00	0.00	98.90	98.90	0.00	0.00	0.00	98.90	98.90
27400	Vehicle Services	0.00	0.00	0.90	6.00	6.90	0.00	0.00	0.90	6.00	6.90
27500	Small Engine Maintenance	0.00	0.00	0.00	2.00	2.00	0.00	0.00	0.00	2.00	2.00
	<i>Total Operations and Maintenance</i>	0.00	3.00	7.50	462.90	473.40	0.00	3.00	7.50	462.90	473.40
28010	Support Services - Central	0.00	2.00	1.00	2.00	5.00	0.00	2.00	1.00	2.00	5.00
28130	Grant Administration	0.00	0.00	2.00	3.00	5.00	0.00	0.00	2.00	3.00	5.00
28230	Public Communication Svcs	0.00	1.00	2.00	2.00	5.00	0.00	1.00	2.00	2.00	5.00
28300	Human Resource Services	0.00	2.00	5.00	13.00	20.00	0.00	5.00	3.00	13.00	21.00
28341	Non-Inst Staff Training	0.00	0.00	0.00	3.00	3.00	0.00	0.00	0.00	3.00	3.00
28380	Equal Op Prog & Ombudsman	0.00	0.00	1.00	1.00	2.00	0.00	0.00	1.00	1.00	2.00
28400	Applications and Development	0.00	1.00	11.00	2.00	14.00	0.00	1.00	11.00	2.00	14.00
28420	Applications Development and Support	0.00	0.00	13.00	2.00	15.00	0.00	0.00	13.00	2.00	15.00
28440	Network Operation Services	0.00	1.00	7.00	0.00	8.00	0.00	1.00	7.00	0.00	8.00
28450	Telecommunications	0.00	0.00	2.00	0.00	2.00	0.00	0.00	2.00	0.00	2.00
	<i>Total Support Svcs - Central</i>	0.00	7.00	44.00	28.00	79.00	0.00	10.00	42.00	28.00	80.00
29100	Volunteer Services	0.00	0.00	2.00	1.50	3.50	0.00	0.00	2.00	1.50	3.50
	<i>Total Other Support Svcs</i>	0.00	0.00	2.00	1.50	3.50	0.00	0.00	2.00	1.50	3.50
33100	Tesla Infant / Toddler	0.00	0.00	0.00	7.16	7.16	0.00	0.00	0.00	7.16	7.16
33500	Facility Rental	0.00	0.00	2.00	0.00	2.00	0.00	0.00	2.00	0.00	2.00
34100	Adult Basic Education	1.78	0.00	0.00	0.00	1.78	1.78	0.00	0.00	0.00	1.78
	<i>Total Non-Instructional Svcs</i>	1.78	0.00	2.00	7.16	10.94	1.78	0.00	2.00	7.16	10.94
GENERAL FUND TOTAL		1,679.27	115.50	116.45	1,149.58	3,060.80	1,689.72	123.00	116.45	1,180.85	3,110.02
Fund 18	Risk Related Activities Fund	0.00	0.30	4.00	1.00	5.30	0.00	0.30	4.00	1.00	5.30
00400	Colorado Preschool	24.00	0.00	0.00	28.35	52.35	32.00	0.00	0.00	28.35	60.35
22380	Preschool Supervision	4.00	0.00	1.00	1.81	6.81	6.00	0.00	1.00	1.81	8.81
	<i>Total Colorado Preschool Fund</i>	28.00	0.00	1.00	30.16	59.16	38.00	0.00	1.00	30.16	69.16
GENERAL FD WITH RISK & PRESCHOOL		1,707.27	115.80	121.45	1,180.74	3,125.26	1,727.72	123.30	121.45	1,212.01	3,184.48
SPECIAL REVENUE FUNDS											
Fund 21	Food Service Fund	a	0.00	1.00	2.80	214.44	218.24	0.00	1.00	3.00	214.44
Fund 22	Desig. Purpose Grants Fund		281.65	18.50	31.55	127.03	458.73	278.15	18.50	31.05	136.74
SPECIAL REVENUE FUNDS TOTAL			281.65	19.50	34.35	341.47	676.97	278.15	19.50	34.05	351.18
CAPITAL PROJECTS FUNDS											
Fund 41	Building Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 43	Capital Reserve Fund		0.00	1.00	10.00	3.50	14.50	0.00	1.00	10.00	3.50
CAPITAL PROJECTS FUNDS TOTAL			0.00	1.00	10.00	3.50	14.50	0.00	1.00	10.00	3.50
INTERNAL SERVICES FUNDS											
Fund 64	Employee Benefits/Insurance			0.70	1.00	2.00	3.70	0.00	0.70	2.00	3.70
Fund 68	Production Printing Fund				2.00	18.00	20.00	0.00	0.00	2.00	18.00
INTERNAL SERVICES FUNDS TOTAL			0.00	0.70	3.00	20.00	23.70	0.00	0.70	4.00	23.70
ALL FUNDS TOTAL			1,988.92	137.00	168.80	1,545.71	3,840.43	2,005.87	144.50	169.50	1,585.69

FY24 Requested Changes					FY24 Proposed Staffing Levels					PROGRAM
Teacher	Admin	Prof	ESP	Total	Teacher	Admin	Prof	ESP	Total	
0.00	8.00	0.00	2.51	10.51	0.00	95.00	1.00	188.45	284.45	24110
0.00	0.00	0.00	(1.00)	(1.00)	0.00	2.00	0.00	4.00	6.00	24130
0.00	8.00	0.00	1.51	9.51	0.00	97.00	1.00	192.45	290.45	Total School Administration
0.00	1.00	0.00	0.00	1.00	0.00	2.00	0.00	1.00	3.00	25010
0.00	0.00	0.00	0.00	0.00	0.00	1.00	8.50	10.00	19.50	25100
0.00	0.00	0.00	0.00	0.00	0.00	1.00	5.00	1.00	7.00	25200
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	5.00	25300
0.00	1.00	0.00	0.00	1.00	0.00	4.00	13.50	17.00	34.50	Total Business Services
0.00	0.00	1.00	(1.00)	0.00	0.00	2.00	2.50	4.50	9.00	26100
0.00	0.00	0.00	(24.50)	(24.50)	0.00	0.00	0.00	185.00	185.00	26210
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	50.00	26230
0.00	0.00	0.70	(1.00)	(0.30)	0.00	0.00	0.70	0.00	0.70	26250
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.00	21.00	26300
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	1.00	1.10	26500
0.00	0.00	0.00	(1.00)	(1.00)	0.00	0.00	4.00	58.00	62.00	26600
0.00	0.00	0.00	(3.00)	(3.00)	0.00	1.00	1.00	6.00	8.00	27100
0.00	0.00	0.00	(21.40)	(21.40)	0.00	0.00	0.00	77.50	77.50	27200
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.90	6.00	6.90	27400
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00	27500
0.00	0.00	1.70	(51.90)	(50.20)	0.00	3.00	9.20	411.00	423.20	Total Operations and Maintenance
0.00	0.00	(1.00)	0.00	(1.00)	0.00	2.00	0.00	2.00	4.00	28010
0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	3.00	5.00	28130
0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.00	2.00	5.00	28230
0.00	0.00	0.00	0.00	0.00	0.00	5.00	3.00	13.00	21.00	28300
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00	28341
0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	2.00	28380
0.00	0.00	2.00	0.00	2.00	0.00	1.00	13.00	2.00	16.00	28400
0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.00	2.00	15.00	28420
0.00	0.00	0.00	0.00	0.00	0.00	1.00	7.00	0.00	8.00	28440
0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	2.00	28450
0.00	0.00	1.00	0.00	1.00	0.00	10.00	43.00	28.00	81.00	Total Support Svcs - Central
0.00	0.00	(1.00)	1.00	0.00	0.00	0.00	1.00	2.50	3.50	29100
0.00	0.00	(1.00)	1.00	0.00	0.00	0.00	1.00	2.50	3.50	Total Other Support Svcs
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.16	7.16	33100
0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	2.00	33500
0.00	0.00	0.00	0.00	0.00	1.78	0.00	0.00	0.00	1.78	34100
0.00	0.00	0.00	0.00	0.00	1.78	0.00	2.00	7.16	10.94	Total Non-Instructional Svcs
40.69	9.00	3.70	(40.50)	12.89	1,730.41	132.00	120.15	1,140.35	3,122.91	GENERAL FUND TOTAL
0.00	0.00	0.00	0.00	0.00	0.00	0.30	4.00	1.00	5.30	Risk Related Activities Fund
(2.00)	0.00	0.00	11.25	9.25	30.00	0.00	0.00	39.60	69.60	00400
3.60	0.00	0.00	2.88	6.48	9.60	0.00	1.00	4.69	15.29	22380
1.60	0.00	0.00	14.13	15.73	39.60	0.00	1.00	44.29	84.89	Total Colorado Preschool Fund
42.29	9.00	3.70	(26.37)	28.62	1,770.01	132.30	125.15	1,185.64	3,213.10	GENERAL FUND RISK/PRESCHOOL
										SPECIAL REVENUE FUNDS
0.00	0.00	0.00	(10.01)	(10.01)	0.00	1.00	3.00	204.43	208.43	Food Service Fund
(41.87)	(8.50)	(14.00)	7.50	(56.87)	236.28	10.00	17.05	144.24	407.57	Desig. Purpose Grants Fund
(41.87)	(8.50)	(14.00)	(2.51)	(66.88)	236.28	11.00	20.05	348.67	616.00	SPECIAL REV FUNDS TOTAL
										CAPITAL PROJECTS FUNDS
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Building Fund
0.00	0.00	0.30	0.00	0.30	0.00	1.00	10.30	3.50	14.80	Capital Reserve Fund
0.00	0.00	0.30	0.00	0.30	0.00	1.00	10.30	3.50	14.80	CAPITAL PROJECTS FUNDS TOTAL
										INTERNAL SERVICES FUND
0.00	0.00	0.00	0.00	0.00	0.00	0.70	2.00	1.00	3.70	Employee Benefits/Insurance Fund
0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	18.00	20.00	Production Printing Fund
0.00	0.00	0.00	0.00	0.00	0.00	0.70	4.00	19.00	23.70	INTERNAL SVCS FUND TOTAL
0.42	0.50	(10.00)	(28.88)	(37.96)	2,006.29	145.00	159.50	1,556.81	3,867.60	ALL FUNDS TOTAL

STAFF CHANGES FOR ALL FUNDS FOR FY 2023-2024 PROPOSED BUDGET

	Position	Funding Source	Employee Group	FTE
General Fund (Fund 10)				
<u>Program 00100-00300 Instruction</u>				
	Adjustment per allocation letters - elementary schools	General Fund	Teachers	25.65
	Adjustment per allocation letters - elementary schools	General Fund	ESP	8.86
	Adjustments per allocation letters - middle schools	General Fund	Teachers	2.90
	Adjustments per allocation letters - middle schools	General Fund	ESP	1.00
<u>Program 00700 Gifted & Talented</u>				
	Adjustment per allocation letters	General Fund	Teachers	0.10
<u>Program 00900 General Education - Differentiated Staffing</u>				
	Reduction per Chief Bailey Chiefs Report	General Fund	Teachers	(1.00)
<u>Program 00901 Spark Online</u>				
	Adjustment per allocation letters	General Fund	Teachers	(5.00)
<u>Program 009AL Alternative Programs</u>				
	Adjustment per allocation letters	General Fund	Teachers	(2.00)
<u>Program 009ES ESL/Foreign Language Studies</u>				
	Adjustment per allocation letters	General Fund	Teachers	16.50
<u>Program 009EX Expelled Students</u>				
	Adjustment per allocation letters	General Fund	Teachers	(2.00)
<u>Program 05110 Teacher Learning Coaches</u>				
	Adjustment per allocation letters	General Fund	Teachers	1.50
<u>Program 17000 Special Education Teachers</u>				
	Adjustment per special education allocations	General Fund	Teachers	3.01
	Adjustment per special education allocations	General Fund	ESP	1.39
<u>Program 17710 Special Education - Speech Pathology</u>				
	Adjustment per special education allocations	General Fund	Teachers	0.48
	Adjustment per special education allocations	General Fund	ESP	1.37
<u>Program 17910 Special Education - Early Childhood</u>				
	Adjustment per special education allocations	General Fund	ESP	0.47
<u>Program 21110 Attendance Services</u>				
	Reduction per Chief Acevedo Chiefs Report	General Fund	Prof	(1.00)
<u>Program 21180 Dropout Prevention Services</u>				
	Adjustment per allocation letters & Reduction per Chief Acevedo Chiefs Report	General Fund	Teachers	(3.50)
<u>Program 21220 Counseling Services</u>				
	Adjustment per allocation letters & Reduction per Chief Acevedo Chiefs Report	General Fund	Teachers	1.80
<u>Program 21400 Psychological Services</u>				
	Reduction per Chief Acevedo Chiefs Report	General Fund	Teachers	(0.50)
<u>Program 22120 Curriculum Alignment</u>				
	Per Chief Acevedo Chiefs Report	General Fund	Prof	2.00
	Per Chief Acevedo Chiefs Report	General Fund	Teachers	4.50
	Per Chief Acevedo Chiefs Report	General Fund	ESP	(0.20)
<u>Program 22130 Instr. Staff Training Services</u>				
	Reduction per Chief Acevedo Chiefs Report	General Fund	Teachers	(1.00)
<u>Program 22190 Empower</u>				
	Correction: TOSA added from Empower Contingency	General Fund	Teachers	1.00
<u>Program 22220 School Library Services</u>				
	Reduction per Chief McCarron Chiefs Report	General Fund	ESP	(3.00)
<u>Program 22320 CTE Supervision</u>				
	Per Area Supts Chiefs Report	General Fund	Prof	1.00
<u>Program 23180 Staff Relations</u>				
	Per Chief Bailey Chiefs Report	General Fund	Teachers	(1.75)
<u>Program 23210 Office of the Superintendent</u>				
	Superintendent Restructure	General Fund	Prof	1.00
	Superintendent Restructure	General Fund	ESP	(1.00)
<u>Program 23910 Charter School Administration</u>				
	Reduction per Chief Odom Chiefs Report	General Fund	Prof	(1.00)
<u>Program 24110 Building Administration</u>				
	Adjustment per allocation letters	General Fund	Admin	8.00

STAFF CHANGES FOR ALL FUNDS FOR FY 2023-2024 PROPOSED BUDGET

	Position	Funding Source	Employee Group	FTE
	Adjustment per allocation letters	General Fund	ESP	2.51
<u>Program 24130 Business Mgmt HS</u>				
	Adjustment per allocation letters	General Fund	ESP	(1.00)
<u>Program 25010 Business Services</u>				
	Off Cycle FTE Addition per PBDA	General Fund	Admin	1.00
<u>Program 26100 M&O Supervision</u>				
	Per Chief Odom Chiefs Report	General Fund	Prof	1.00
	Per Chief Odom Chiefs Report	General Fund	ESP	(1.00)
<u>Program 26210 M&O Operations</u>				
	Per Chief Odom Chiefs Report	General Fund	ESP	(24.50)
<u>Program 26250 M&O Utilities</u>				
	Per Chief Odom Chiefs Report	General Fund	Prof	0.70
	Per Chief Odom Chiefs Report	General Fund	ESP	(1.00)
<u>Program 26600 Security Services</u>				
	Reduction per Chief McCarrons Chiefs Report	General Fund	ESP	(1.00)
<u>Program 27100 Transportation Supervision</u>				
	Per Chief Odom Chiefs Report	General Fund	ESP	(3.00)
<u>Program 27200 Vehicle Ops Services</u>				
	Per Chief Odom Chiefs Report	General Fund	ESP	(21.40)
<u>Program 28010 Support Services - Central</u>				
	McCarron Restructure	General Fund	Prof	(1.00)
<u>Program 28400 Application Development and Support</u>				
	McCarron Restructure	General Fund	Prof	2.00
<u>Program 29100 Volunteer Services</u>				
	Per Chief Ashby Chiefs Report	General Fund	Prof	(1.00)
	Per Chief Ashby Chiefs Report	General Fund	ESP	1.00
	Subtotal Net Staffing Changes General Fund			<u>12.89</u>
	Teachers			40.69
	Admin			9.00
	Prof			3.70
	ESP			(40.50)
Colorado Preschool Fund (Fund 19)		Colo Presch	Teachers	1.60
			ESP	<u>14.13</u>
	Subtotal Staffing Changes Colorado Preschool Fund			15.73
Food Services Fund (Fund 21)	Restructure	Food Svcs	ESP	(10.01)
	Subtotal Net Staffing Changes Food Services Fund			<u>(10.01)</u>
Designated Purpose Grants Fund (Fund 22)	FTE adjustments provided by Grants Office	DPGF	Teachers	(41.87)
	FTE adjustments provided by Grants Office	DPGF	Admin	(8.50)
	FTE adjustments provided by Grants Office	DPGF	Prof	(14.00)
	FTE adjustments provided by Grants Office	DPGF	ESP	7.50
	Subtotal Net Staffing Changes Designated Purpose Grants Fund			<u>(56.87)</u>
Capital Reserve Fund (Fund 43)	Restructure	Cap Reserve	Prof	0.30
	Subtotal Net Staffing Changes Capital Reserve Fund			<u>0.30</u>
	Total Staffing Change			<u><u>(37.96)</u></u>

**Instructional Teacher Staffing Based on Student Projections
FY 23/24
Elementary 25:1; Middle School at 30; High School at 33.5**

Elementary School	Employee FTE	
Adams	18.60	
Audubon	16.98	
Bristol	17.25	
BV Montessori	19.00	
Carver	15.15	
Chipeta	25.40	
Columbia	18.85	
Edison	16.10	
Freedom	19.74	
Fremont	24.10	
Grant	22.30	
Henry	18.80	
Howbert	14.73	
Jackson	20.30	
Keller	20.35	
King	17.23	
Madison	20.30	
Martinez	21.93	
McAuliffe	27.40	
Midland	11.10	
Monroe	22.60	
Penrose	18.60	
Queen Palmer	12.94	
Rogers	21.10	
Rudy	20.73	
Scott	25.83	
Steele	17.23	
Stratton	19.85	
Taylor	10.05	
Trailblazer	13.23	
Twain	18.60	
West Elem	12.35	
Wilson	24.35	
Total Elementary Schools	623.07	
Middle School		
Galileo	20.60	
Holmes	26.34	
Jenkins	39.34	
Mann	22.20	
North	33.00	
Russell	29.50	
Sabin	37.00	
Swigert	26.30	
West	14.35	
Total Middle Schools	248.63	
High School		
Coronado	63.30	
Doherty	83.90	Less ROTC
Mitchell	52.70	Less ROTC
Palmer	70.10	
June adjustment		
Subtotal High Schools	270.00	*Total includes 2.4 Avid Teachers 009AV
Grand Total	1,141.70	
ROTC staff	7.00	
Grand Total	1,148.70	
Alternative Schools		
RJWAC	2.00	
Achieve On-line	14.50	
SPARK	25.20	
Bijou	6.00	
Career Pathways	7.00	
Digital	5.50	
Odyssey ECCO	13.00	
Tesla	17.50	*Total includes 1.0 Avid Teachers 009AV
Alternative Sch Total	90.70	

**Instructional Teacher Staffing Based on Student Projections
FY 23/24**

Program Breakdown:	Employee FTE	
high schools	277.00	
elem band/orchestra	10.80	
elem art/pe/music	92.60	
middle sch art/pe/music	44.20	
	<u>424.60</u>	
00100	518.57	
00400 elem special	1.10	*Included in BV Total
02000 elem	30.20	
08300 elem	33.00	
12000 elem	40.20	
	623.07	
00200	204.43	
02000 ms	9.00	
08300 ms	14.50	
12000 ms	20.70	
	<u>248.63</u>	
00300	28.20	
009AV	3.60	
02000 hs	10.00	
03000	5.60	
05000	40.50	
06000	18.40	
08300 hs	19.60	
09000	4.00	
10000	4.00	
11000	44.40	
12000 hs	9.60	
13000	40.60	
15000	42.50	
	<u>271.00</u>	
00100	518.57	
00200	204.43	
00300	28.20	
009AV	3.60	*1 AVID Teacher belongs to Alt Schools
02000	49.20	
03000	5.60	
05000	40.50	
06000	18.40	
08300	67.10	
09000	4.00	
10000	4.00	
11000	44.40	
12000	70.50	
13000	40.60	
15000	42.50	
	<u>1,141.60</u>	
00400 BV Montessori	1.10	
08910 JROTC	7.00	
	<u>1,149.70</u>	
00901	23.00	
009AC	14.50	
009AL	32.00	
009DS	5.50	
009EC	12.00	
Other Alternative Instructional	2.70	
	<u>89.70</u>	
Total	<u>1,239.40</u>	

* This total does not reflect every Instructional FTE that supports schools

**Instructional Teacher Staffing Allocations (Excluding SPED)
FY23/24 Allocation Letters / Budgeted Staffing**

Sch ID	School Name	Proj Total K-12	Proj Ct Kdgrtn	Proj Ct 1-12	00100 Kdgrtn	00100 - 15000	00100 - 15000	Other Specials		Art 02000	PE 08300	Music 12000	Band / Orch 12000	June Mods	Total	Notes:
101	Adams	310.00	44.00	266.00	3.00	12.20				1.00	1.00	1.00	0.40		18.60	
102	Audubon	257.00	42.00	215.00	2.00	11.53				1.00	1.00	1.00	0.45		16.98	
104	Bristol	297.00	48.00	249.00	2.00	11.75	0.80			0.50	1.00	1.00	0.20		17.25	Other Specials - Suzuki music teacher
105	B V Montessori	252.00	37.00	215.00	2.00	10.50	3.50			1.00	1.00	0.60	0.40		19.00	2.0 Montessori; Other Specials Interventionist .50, Montessori Pre K .50, TOSA .50
106	Carver	232.00	38.00	194.00	2.00	10.20				1.00	1.00	0.50	0.45		15.15	
109	Chipeta	440.00	67.00	373.00	4.00	18.00				1.00	1.00	1.00	0.40		25.40	
107	Columbia	290.00	51.00	239.00	2.00	11.45	2.00			1.00	1.00	1.00	0.40		18.85	Other Specials 1.0 Interventionist, Theatre 0.5, Dance 0.5
108	Edison	251.00	38.00	213.00	2.00	11.20				1.00	1.00	0.50	0.40		16.10	
143	Freedom	356.00	60.00	296.00	3.00	13.34				1.00	1.00	1.00	0.40		19.74	
110	Fremont	375.00	48.00	327.00	3.00	17.70				1.00	1.00	1.00	0.40		24.10	
111	Grant	403.00	69.00	334.00	3.00	15.90				1.00	1.00	1.00	0.40		22.30	
112	Henry	319.00	51.00	268.00	2.00	13.40				1.00	1.00	1.00	0.40		18.80	
113	Howbert	250.00	36.00	214.00	2.00	9.83				0.50	1.00	1.00	0.40		14.73	
116	Jackson	332.00	51.00	281.00	3.00	13.90	0.50			0.50	1.00	1.00	0.40		20.30	Other Specials Drama/Theatre
118	Keller	349.00	61.00	288.00	3.00	13.90				1.00	1.00	1.00	0.45		20.35	
119	King	309.00	50.00	259.00	2.00	11.83	0.40			1.00	1.00	1.00	0.00		17.23	Other Specials Theatre/Dance (VAPA)
123	Madison	329.00	68.00	261.00	3.00	13.90				1.00	1.00	1.00	0.40		20.30	
122	Martinez	396.00	61.00	335.00	3.00	14.93	1.00			1.00	1.00	1.00	0.00		21.93	Other Specials - Theatre 0.5, Dance 0.5
142	McAuliffe	492.00	100.00	392.00	4.00	19.00	1.00			1.00	1.00	1.00	0.40		27.40	Other Specials - 1.0 math teacher
124	Midland	143.00	16.00	127.00	1.00	7.70				0.50	1.00	0.50	0.40		11.10	
125	Monroe	350.00	59.00	291.00	2.00	17.20	0.40			1.00	1.00	1.00			22.60	Other Specials Theatre (VAPA)
127	Penrose	323.00	49.00	274.00	3.00	12.20				1.00	1.00	1.00	0.40		18.60	
126	Q Palmer	220.00	31.00	189.00	1.00	9.04				1.00	1.00	0.50	0.40		12.94	
129	Rogers	296.00	46.00	250.00	2.00	15.70	0.40			1.00	1.00	1.00	0.00		21.10	Other Specials Theatre/Dance (VAPA)
131	Rudy	383.00	73.00	310.00	3.00	13.83	0.50			1.00	1.00	1.00	0.40		20.73	Other Specials Theatre (VAPA)
140	Scott	469.00	64.00	405.00	4.00	17.33	1.50			1.00	1.00	1.00			25.83	Other Specials - 1.0 science teacher, 0.5 Dance (VAPA)
132	Steele	275.00	44.00	231.00	2.00	12.33				0.70	1.00	0.80	0.40		17.23	
133	Stratton	291.00	29.00	262.00	2.00	14.45	0.40			1.00	1.00	1.00			19.85	Other Specials Theatre/Dance (VAPA)
134	Taylor	155.00	21.00	134.00	1.00	5.95	0.70			0.50	1.00	0.50	0.40		10.05	Other Specials - 0.6 Dance (VAPA), 0.1
139	Trailblazer	206.00	38.00	168.00	1.00	9.33				1.00	1.00	0.50	0.40		13.23	
135	Twain	326.00	59.00	267.00	2.00	13.20				1.00	1.00	1.00	0.40		18.60	
148	West K-5	184.00	27.00	157.00	1.00	6.95	1.00			1.00	1.00	1.00	0.40		12.35	Eagles Classroom
138	Wilson	384.00	65.00	319.00	2.00	18.90				1.00	1.00	1.00	0.45		24.35	
	Subtotal	10,244.00	1,641.00	8,603.00	77.00	428.57	14.10	0.00	30.20	33.00	29.40	10.80	0.00		623.07	

**Instructional Teacher Staffing Allocations (Excluding SPED)
FY23/24 Allocation Letters / Budgeted Staffing**

							Other Specials			
Sch ID	School Name	Proj Total K-12	Proj Ct Kdg	Proj Ct 1-12		00200 - 15000	00200 - 15000	00200 - 15000	June Mods	Total
250	Galileo	409.00		409.00		20.60				20.60
242	Holmes	522.00		522.00		26.34				26.34
249	Jenkins	817.00		817.00		39.34				39.34
244	Mann	420.00		420.00		22.20				22.20
245	North	626.00		626.00		33.00				33.00
246	Russell	523.00		523.00		29.50				29.50
247	Sabin	612.00		612.00		37.00				37.00
251	Swigert	517.00		517.00		26.30				26.30
248	West	258.00		258.00		14.35				14.35
	Subtotal	4,704.00	0.00	4,704.00	0.00	248.63	0.00	0.00	0.00	248.63

Classroom Other Specials Deans Art PE Music Band / Orch JROTC AVID																
Sch ID	School Name	Proj Total K-12	Proj Ct Kdgrtn	Proj Ct 1-12	00100 Kdgrtn	00300-15000	00300-15000	00300-15000	02000	08300	12000	12000	08910	009AV	June Mods	Total
350	Coronado	1,189.00		1,189.00		55.00	5.90	1.00						1.40		63.30
351	Doherty	1,770.00		1,770.00		75.70	6.20	1.00					3.00	1.00		86.90
352	Mitchell	886.00		886.00		43.10	8.60	1.00					4.00			56.70
353	Palmer	1,348.00		1,348.00		61.00	8.10	1.00								70.10
	Subtotal	5,193.00	0.00	5,193.00	0.00	234.80	28.80	4.00	0.00	0.00	0.00	0.00	7.00	2.40	0.00	277.00
Subtotal ES, MS, HS		20,141.00	1,641.00	18,500.00	77.00	912.00	42.90	4.00	30.20	33.00	29.40	10.80	7.00	2.40	0.00	1,148.70

Sch ID	School Name	Proj Total K-12	Proj Ct Kdgrtn	Proj Ct 1-12	009AC	009AL	Dean 009AL	Add'l 009AL	009DS	009EC	Dean 009EC	00901	AVID 009AV	Other 00900-15000	June Mods	Total
400	RJ Wasson A C					1.50								0.50		2.00
462	Achievek12	385.00		385.00	14.50											14.50
464	Spark	301.00		301.00								23.00		2.20		25.20
470	Bijou	167.00		167.00		5.50		0.50								6.00
440	Career Pathways					7.00										7.00
461	Digital	164.00		164.00					5.50							5.50
454	Odyssey ECCO	361.00		361.00						11.00	1.00		1.00			13.00
475	Tesla	279.00		279.00		16.50	1.00									17.50
	Subtotal	1,657.00		1,657.00	14.50	30.50	1.00	0.50	5.50	11.00	1.00	23.00	1.00	2.70	0.00	90.70

Totals **21,798.00**

3.40 2.70 0.00 1,239.40

OTHER INFORMATION

Colorado Springs School District 11
FY23/24 Budget Modification Summary

No.	Division	Program	Location	\$ Amount	R/NR*	FTE		Owner
ACEVEDO-04	Achievement, Learning & Leadership	11000	Curriculum and Instruction	\$ 2,880,000	N		Annual contract amount for K-8 Math Tier 1 Core Program (Eureka Math Squared) and K-8 Math Tier 2 Intervention/Differentiation Program (Dreambox) for all students. Provide a multi-year programming contract for Algebra 1 and Geometry students. Includes all digital access and print materials, professional development sessions and support to pay for subs and teachers for additional trainings and coaching.	K. Gates
GAAL-04	Superintendent	Various	Career & Technical Education *Postsecondary	\$ 375,990	R		Update STEM Labs for Middle Schools. Additional staff training for CTE Programs. Increased transportation and travel / registration for students. Tuition for students at PPSC and staff professional development.	D. Roberson
KHALIQI-08	Superintendent	22140	Education Insights	\$ 175,000	N		The OnePlan Summer Symposium funding for teacher attendance.	D. Khaliqi
KHALIQI-07	Superintendent	22140	Education Insights	\$ 88,000	N		Covering cost of 5 Essential survey administration, reporting, professional development, and usage for all D11 Schools.	D. Khaliqi
GAAL-05	Superintendent	22320	Career & Technical Education	\$ 107,573	R	1.0	New Educational Pathways Coordinator position.	D. Roberson
GAAL-02	Superintendent	18000	Athletics	\$ 65,000	N		Funds will be used to help offset the cost of out of district transportation.	C. Noll
GAAL-01	Superintendent	18000	Athletics	\$ 36,000	R		To cover the increase to officials fees for the next three school years by the Colorado High School Activities Association Legislative	C. Noll
GAAL-06	Superintendent	24900	Area Superintendents	\$ 55,000	R		Funding for Administrative Subs are needed to cover the cost when a principal is absent or on leave.	B. Comfort
GAAL-07	Superintendent	00900	Instruction	\$ 261,000	N		Supports the need to contract charter motor coaches with an external service for competitions, events and field trips that cannot be supported by school buses due to staffing shortages.	B. Comfort
ODOM-03	Business Services	26210	Custodial Services	\$ 1,500,000	N		Continue performance period of current custodial cleaning contract.	T. Seaman
ODOM-06	Business Services	27200	Transportation	\$ 300,000	N		Contracted transportation services such as HopSkipDrive and EverDriven	T. Seaman
ODOM-06	Business Services	27200	Transportation	\$ 20,000	R		Purchase bus passes	T. Seaman
ODOM-01	Business Services	26250	Facilities	\$ 384,484	R		Update Utility budget due to changes from Utility Providers.	T. Seaman
ODOM-02	Business Services	Various	Transportation	\$ 230,000	R		Fuel purchase for yellow and white fleets.	T. Seaman
ODOM-05	Business Services	27200	Transportation	\$ 28,000	R		Support recurring costs associated with enhanced student tracking.	T. Seaman
ASHBY - 01	Communications	28230	Communications	\$ 25,000	N		Big Kid Book Club marketing	D. Ashby
ASHBY - 02	Communications	28230	Communications	\$ 30,000	R		Marketing funds	D. Ashby
ASHBY - 03	Communications	29100	D11 Engage	\$ 60,300	N		D11 Engage furniture refresh	D. Ashby
BAILEY-02	Personnel Support Services	Various	Human Resources	\$ 150,000	N		Fund temporary work and overtime salaries.	T. Schone
BAILEY-01	Personnel Support Services	21150	Records Management	\$ 6,350	N		To support the transfer of student cumulative records to digital format via the Power School Document Management application. Additional funds for the first and second annual shred. Two FTE's for Sunset Office Staff Assistants.	G. Ecks
BAILEY-03	Personnel Support Services	28380	Equal Opportunity Programs & Ombudservices	\$ 10,000	N		Fund non allowable costs per the ESSER grant approval. ESSER funded District Language Coordinator computer equipment, cell phone service and mileage reimbursements.	K. Rapp
BAILEY-04	Personnel Support Services	00900	Instruction	\$ 2,000,000	N		New hire incentives	P. Bailey
MCCARRON-04	Technology Services	28440	Network Services	\$ 92,500	R		Fund the annual cost for cyber liability insurance.	J. McCarron
MCCARRON-03	Technology Services	28440	Network Services	\$ 67,900	R		To support increase in annual license cost for Microsoft Education software.	T. Hunt
MCCARRON-07	Technology Services	22220	Instructional Technology & Library	\$ 57,000	R		Support annual licensing cost for Lightspeed Digital Insight software/application.	M. Smead
MCCARRON-05	Technology Services	26600	Security	\$ 250,000	N		To support the priority recommendation, from the Safety & Security Assessment completed by RTA Architects. This is to replace, upgrade or provide security equipment for schools.	D. Allison
Late Additions								
GAAL	Superintendent	24110	School Administration	\$ 100,000	R		Stipends for Executive Principal role	M. Gaal
GAAL	Superintendent	24110	School Administration	\$ 300,000	N		Principal Pay for Performance	M. Gaal
GAAL	Superintendent	28450	Telecommunications	\$ 33,600	R		Cell phones for executive cabinet	M. Gaal
ODOM	Business Services	23170	Audit Services	\$ 16,700	R		Increase budget for the annual financial audit per contract	L. Hronik

		FTE	1.0
Total R/N:	Submitted		
R- Recurring	1,634,747		
N- Non-Recurring	8,070,650		
Total R/N	9,705,397	84	



Facility Rental Rates

Elementary Schools	
Cafeteria	\$45.00/hr
Classrooms	\$20.00/hr
Fields	\$35.00/hr
Gymnasiums/Band rooms	\$25.00/hr
Parking Lot	\$35.00/hr
Table Space *See advertising note	\$10.00/hr
Facility Use & Admin Fee	\$20.00/hr
Middle Schools	
Auditoriums	\$80.00/hr
Auditorium Equipment Fee	\$40.00/day, includes lights/sound boards/podium/microphones
Classrooms	\$20.00/hr
Fields	\$20.00/hr
Gymnasiums/ Band room/ Choir Room	\$30.00/hr
Cafeteria	\$45.00/hr
Parking Lot	\$35.00/hr
Table Space *See advertising note	\$10.00/hr
Facility Use & Admin Fee	\$40.00/hr
High Schools	
Auditorium/ Wasson Campus & Palmer HS (Includes 2 dressing rooms)	\$240.00/hr
Auditorium/ Coronado HS, Mitchell HS and Doherty HS (Includes 2 dressing rooms)	\$180.00/hr
Setup/rehearsal/Strike Time	\$50.00/hr
Black Box	\$20.00/hr
Auditorium Equipment Fee	\$40.00/day, includes lights/sound boards/podium/microphones
Gymnasium (Main)	\$45.00/hr
Gymnasium (Axillary)	\$30.00/hr
Band Room, Choir Room	\$25.00
Cafeteria/Stage/Commons	\$45.00/hr
Classroom	\$20.00/hr
Field	\$35.00/hr

Parking Lots	\$35.00/hr
Tennis Courts	\$30.00/hr/Per court
Swimming Pools (Doesn't include lifeguard)	\$55.00/hr
Facility Use & Admin Fee	\$55.00/hr
Nikola Tesla Auditorium	\$75.00/hr
Auditorium Equipment Fee	\$40.00/day, includes lights/sound boards/podium/microphones
Facility Use & Admin Fee	\$10.00/hr
Garry Berry Stadium	
Stadium Rental (Games, including lights)	\$110.00/hr
Stadium Rental (Practice Times only)	\$82.00/hr
Stadium Manager (must be a D11 employee)	\$40.00/hr
Track Use	\$55.00/hr
Scorekeeper (must be a D11 employee)	\$55.00/Per Game
Pressbox Announcer	\$55.00/Per Game
Lower turf field	\$65.00/hr
Stadium Restrooms (Use of Portable)	\$40.00/day
<p>*Please Note: Non-profit rates are available for High School auditoriums with a valid and current 501(C) (3) determination letter from the Internal Revenue Service.</p>	
Operational Costs	
<p>The operational costs of each facility will be determined individually depending on the facility, the use, the number of D11 employees hired to work, and other criteria needed for the event.</p>	
Event Staff	
Site Supervisor	\$40.00/hr
Building Technician	\$40.00/hr
Security	\$40.00/hr
Auditorium Manager	\$45.00/hr
Auditorium Technician	\$25.00/hr
AV Technician	\$40.00/hr

***Please Note:** The cost of renting a facility includes hourly rental charge PLUS costs of operation. There will be a \$100.00 non-refundable cancelation fee due at the time of reservation for large or long-term rentals, which will be applied to the last month of rent.

Billing

- *Payments are required ten(10) working days in advance of use.
- *Please pay online or check payable to District 11.

*Payment by credit card can be made through My School Bucks d11.org/myschoolbucks. This link will also be on your invoice.

*No space can be utilized until a contract is signed, a current certificate of liability insurance is on file, and fees are paid in full.

Advertising

All advertising for activities, which take place in or on the licensed property, shall include the following statement: *These activities will take place on property that (name of Grantee) has leased from Colorado Springs School District 11 pursuant to D-11 Board of Education Policy KF. Our group has paid a full rental fee for the facility and therefore, our rental of the facility is not supported by tax dollars. Our use of a district facility represents neither agreement nor disagreement with our group's goals, purposes, or statement by the Board, administration, or the district.*

*D11 does not provide or distribute advertising for lessees.

*Lifeguards: Renters must provide a water safety (WSI) and a certified lifeguard for every 25 swimmers.

*Table space may be leased to, among others, political candidates or advocates for purposes of political campaigning. In this regard, all political candidates, regardless of their party affiliation or political beliefs, will be given an opportunity to lease table space at certain specified School District 11 events (back-to-school nights or school open houses). Lessees will have access to their leased table space only, and mobility is limited to the area adjacent to the leased table. The assigned table location is at the discretion of the school administrator.

ESSER II
FY23-24 Summary of Budgeted Expenditures

	Allowable Activity	FTE	Funding Source 4420	Description of Activity	Carryover Amount for FY24 Budget
ALL-1	Summer Learning and Supplemental After School Programs	0	4420	(ALL-1) Summer Bridge and Jumpstart: To provide funding for addressing Learning Loss related to the Pandemic. This funding will seek to meet all of the needs associated with the Summer Bridge program. This will provide funding for stipends and extra duty pay (including benefits) to ESP/trades/health techs/clerical/IT/instructional paraprofessionals, instructional aides, professional coordinators, teachers, counselors, administrative staff, and administrators; This will also provide for transportation by bus to Summer Bridge locations, and for field trips.	\$ 57,092
ALL-3	Activities to address learning loss	51 teachers 32 Kinder aides	4420	(ALL-3) Interventionists and Kindergarten Aides: To fund salaries and benefits for additional teachers to give more 1:1 support for students to address learning loss. Providing more staff will reduce class size and enable teachers to deliver more interventions, etc. Salaries and benefits for ESP Kinder Aides - additional time so all elementary schools have full time aides for all Kindergarten classrooms. Having additional kinder aides allows the district to address learning loss by adding additional support for the youngest students. This activity addresses behavioral and learning loss due to COVID-19. This funding will include temp workers and paras.	\$ 10,673
ALL-4	Activities to address learning loss	3	4420	(ALL-4) Gifted & Talented: Salaries and Benefits for additional teachers for gifted and talented students to address learning loss due to the pandemic. Student populations served include FRL, IEP, ELL, alternative, HCY, and all students identified gifted & talented.	\$ 2,574
ALL-7	Mental health services and supports	3	4420	(ALL-7) Salaries and benefits for teachers who will develop strategies and activities to enhance teacher/student relationships to address emotional/mental health concerns caused by the pandemic. This also provides funding for consultation services for internal framework and restorative practices. Internal framework provides guidance on how to best address students' social and emotional health and stressors on students due to COVID-19.	\$ 49,379
ALL-9	Activities to address learning loss	0	4420	(ALL-9) Stipends for additional tutoring hours to address learning loss due to the pandemic. This will include Extra duty for teachers, paras, and other school staff. Because of the workload of teachers and the need for additional tutors to help with learning loss from the pandemic, we would like to include paras and temp workers in this line item. We estimate that there will be 100-120 staff including certified teachers, paras and temp workers, counselors, deans and other school staff.	\$ 19,350
ALL-12	Activities to address learning loss	0	4420	(ALL-12) Teachers will participate in the Kagan Cooperative Learning Training, Coaching Implementation, and Leadership. This will provide extensive training on the Kagan evidence-based method to integrate into Tier 1 classroom supports. Implementing to better address learning loss due to the pandemic. This will provide budget, for teachers to participate, and for substitutes to cover their classrooms. This will also cover course registration and fees for teachers; material and supply costs; and a training venue	\$ 31,999

ALL-13	Activities to address learning loss	0	4420	(ALL-13) Teachers will participate in Dyslexia programs - to utilize evidence-based methodology to integrate dyslexia interventions into Tier 1 classroom supports. Implementing to better address learning loss due to the pandemic. Extra duty pay for teachers during the school year and the summer. This will include funding for professional consulting services; curriculum and supplies; material and supply costs for the course; fees for teachers to join professional dyslexia association - Membership will provide a support network and best practice resources; course registration and fees for the dyslexia programs; substitutes to cover classrooms. Funds will support purchase of professional consulting services to train cohort trainees and dyslexia pilot school interventionists in programs specific to dyslexia remediation (training materials included in service). Training will include: Take Flight- CLLC, Orton Gillingham-IMSE, 95% Group, and Reading Horizons. Funds will also be used to support a curriculum purchase of 95% Group Materials, Take Flight student workbooks, and Reading Horizons Curriculum. Funds will allow participants to attend a professional conference as part of enriching their learning and building professional connections- specifically ALTA sponsored events or those focused on remediation of dyslexia. Benefits of conference attendance will include learning about topics related to the identification and remediation of language-based learning differences and building professional connections with other trainees and master therapists.	\$ 158,603
ALL-17	Mental health services and supports	2	4420	(ALL-17) Salaries and benefits for interventionists needed for social emotional and academic programming to help students with return to in-person learning and to help students with their behaviors due to COVID-19. This will also provide funding for supplies for training students, parents, and staff. Supplies include tools for student and family use such as posters, flip charts, markers, misc. paper and markers. Trainings are for enhancing teacher student relationships to address emotional/mental health concerns in students caused by the pandemic. Expected number of participants: 350.	\$ 20,598
BUS-2	Supplies for Sanitation	0	4420	(BUS-2) Supplies for sanitation in the North Administration complex. This includes hands free soap and paper towel dispensers in bathrooms and sanitation stations in public entrances. This will help prevent the spread of COVID-19 with increased attendance in board meetings.	\$ 1,644
BUS-3	Other activities for operations and services	1	4420	(BUS-3) Salary and benefits for ESSER Compliance Specialist needed to assist with the workload of stimulus funds received in the grants department. This position will assist with the ESSER budgets and purchases for the ESSER grants. This will include temp worker salaries and benefits and applicable overtime.	\$ 13,542
PSS-2	Professional learning related to remote learning.	0	4420	(PSS-2) Extra duty pay for hours in the mentoring/coaching program for new teachers. CDE approved an induction program to orient new teachers designed to help build retention and to help new teachers better address how to support students in remote environments. Overall intent is to create employee retention which creates a more stable school environment.	\$ 51,281
PSS-3	Other activities for operations and services	0	4420	(PSS-3) Consultant training for 23 district community liaison positions to better address needs of students and families made worse by the pandemic. Training provided by a purchased service will address maintaining the employee's health while conducting outreach into the community, as well as types of support needed to best address disparities and needs heightened due to COVID 19. Populations served include FRL, IEP, ELL, alternative, GT HCY, all students, families, and community members.	\$ 27,919
PSS-5	Other activities for operations and services	1	4420	(PSS-5) Salary and benefits for HR specialist position due to COVID-19 and the impact on recruitment/retention of qualified teachers. HR requires support with compensation structure and CDE reporting as a result of COVID-19 and the shortage of viable candidates.	\$ 20,169

PSS-8	Other activities for operations and services	1	4420	(PSS-8) Salary and benefits for an Induction Coach to help mentor and train teachers. Teacher effectiveness data compared against student academic outcomes shows that as %FRL increase teacher effectiveness scores decrease. One factor impact in this is that High Impact Schools are harder to staff and as a result tend to have teachers that are new to the profession. This results in high impact schools having a higher concentration of teachers that need to be provided with support and coaching through an induction program. This request is for 1.0 Non-Instructional FTE to be an induction coach that would work specifically with teachers in our High Impact Schools. COVID has increased the number of new teachers in our district and increased the number of new teachers in our high impact schools requiring more resources to target support to address Education Insights key findings. An induction coach is needed to grow new teacher professional practice in a safe and supportive way so that we retain them longer in our district and the field of education and we ensure high academic rigor for our most impacted students. Populations served include FRL, IEP, ELL, alternative, GT, HCY, and all students.	\$ 10,556
PSS-9	Other activities for operations and services	1	4420	(PSS-9) Salary and Benefits for the Inter-rater reliability Evaluator to have an intentionally developed plan for increasing evaluator understanding of the evaluation standards, expectations, and tools. In addition, evaluators need to become experts at providing feedback that is actionable, clear, growth-producing, and timely, as well as based on evidence-based research. COVID significantly changed what traditional classroom instruction looks and sounds like. The skill sets needed to be a highly effective teacher in this “new normal” for education require that teachers receive feedback and coaching to grow as practitioners in their art of teaching. Populations served include FRL, IEP, ELL, alternative, GT, HCY, and all students. This funding will also fund a consultant to work with the Inter-rater reliability Evaluator to have an intentionally developed plan for increasing evaluator understanding of the evaluation standards, expectations, and tools.	\$ 28,302
PSS-10	Other activities for operations and services	3		(PSS-10) Salaries and benefits for three community liaisons for home visits and community outreach to address family concerns and challenges exacerbated by the pandemic. This budget will also help fund supplies to support the community liaisons in their mission, which would include three workstations, three filing cabinets, three computers, three telephones and general supplies, printing costs, mileage, and other costs.	\$ 130,358
SUPT-2	Tracking student attendance and improving	0	4420	(SUPT-2) Data collection module (Hoonuit geovisual enrollment analytics) and implementation to help track student outcomes more carefully, help identify lost students, and allows for data customizing.	\$ 7,823
SUPT-3	Activities to address learning loss	0	4420	(SUPT-3) Costs for performance matter Power School module that provides an important resource for instructional teams to use in response to significant learning loss due to the pandemic. It provides specific data measuring individual student performance and growth. This will allow for rapid growth and recovery.	\$ 11,120
SUPT-4	Other activities for operations and services	5	4420	(SUPT-4) Salaries and benefits - 5 Exec Pro positions - 4 translators and 1 translator supervisor . The pandemic has exacerbated achievement gaps in equity and inclusion for the District. To help address these gaps we will hire equity coaches and translators to better reach out to students and families. Populations served include teachers, students, families, community members, and staff. This funding will also fund supplies for Equity & Inclusion programs including general program supplies, equity certifications, and other items for program activities.	\$ 88,893
IND-1	Other activities for operations and services	0	4420	Indirect costs - necessary to provide a service but may not be readily identified with or easily allocable to a particular cost objective for a Title program. Indirect costs include, but are not limited to: goods and services required for program administration, including the rental or purchase of equipment (unless purchased for direct program services or activities, which should be identified as direct program costs.	\$ 117,902
CIVA	Discretionary funds for		4420	CIVA Discretionary funds for Principals of Charter schools.	\$ 4,514

CommunityP rep	Discretionary funds for		4420	Community Prep Discretionary funds for Principals of Charter schools.	\$ 215,982
Eastlake	Discretionary funds for		4420	Eastlake	\$ 1,999
GLOBE	Discretionary funds for		4420	GLOBE Discretionary funds for Principals of Charter schools.	\$ 12,079
Roosevelt	Discretionary funds for		4420	Roosevelt Discretionary funds for Principals of Charter schools.	\$ 157,909

\$ 1,252,260

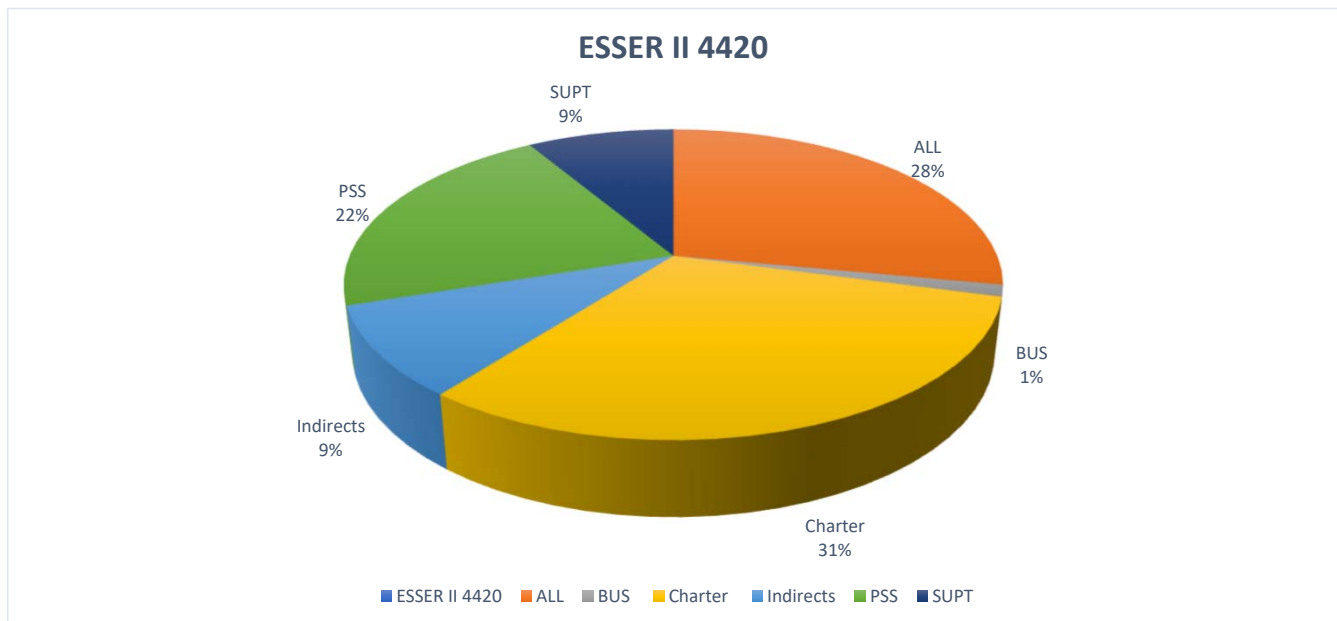
ESSER II Budget by Division

FY23-24 Proposed Budget

ESSER II 4420

ALL	\$	350,269
BUS	\$	15,186
Charter	\$	392,483
Indirects	\$	117,902
PSS	\$	268,585
SUPT	\$	107,836
	\$	<u>1,252,260</u>

UNEXPENDED CARRYOVER



ESSER III
FY23-24 Summary of Budgeted Expenditures

	Allowable Activity	FTE	Funding Source 4414/9414	Description of Activity	Carryover Amount for FY24 Budget
ALL-1	Summer Learning and Supplemental After School Programs	0	9414	(ALL-1) Summer Bridge and Jumpstart: To provide funding for addressing Learning Loss related to the Pandemic. This funding will seek to meet all of the needs associated with the Summer Bridge program. This will provide funding for stipends and extra duty pay (including benefits) to ESP/trades/health techs/clerical/IT/instructional paraprofessionals, instructional aides, professional coordinators, teachers, counselors, administrative staff, and administrators; This will also provide for transportation by bus to Summer Bridge locations, and for field trips.	\$ 12,484,438
ALL-3	Activities to address learning loss	51 teachers 32 Kinder aides	9414	(ALL-3) Interventionists and Kindergarten Aides: To fund salaries and benefits for additional teachers to give more 1:1 support for students to address learning loss. Providing more staff will reduce class size and enable teachers to deliver more interventions, etc. Salaries and benefits for ESP Kinder Aides - additional time so all elementary schools have full time aides for all Kindergarten classrooms. Having additional kinder aides allows the district to address learning loss by adding additional support for the youngest students. This activity addresses behavioral and learning loss due to COVID-19. This funding will include temp workers and paras.	\$ 8,572,935
ALL-4	Activities to address learning loss	5.6	9414	(ALL-4) Gifted & Talented: Salaries and Benefits for additional teachers for gifted and talented students to address learning loss due to the pandemic. Student populations served include FRL, IEP, ELL, alternative, HCY, and all students identified gifted & talented.	\$ 452,567
ALL-5	Other activities	0	4414	(ALL-5) Coaching for New Principals - Consultant for coaching support for new principals. The pandemic has created a challenging entry point for new principals and gaps in professional practice and depth of coaching has occurred. Additional support for new principals is critical to retain them and coaching should lead to greater instructional leadership and the capacity to impact students achievement. Addresses staff retention. This will be for two years, FY23 and FY24.	\$ 115,000
ALL-7	Mental Health Services	4	4414	(ALL-7) Salaries and benefits for teachers who will develop strategies and activities to enhance teacher/student relationships to address emotional/mental health concerns caused by the pandemic. This also provides funding for consultation services for internal framework and restorative practices. Internal framework provides guidance on how to best address students' social and emotional health and stressors on students due to COVID-19.	\$ 654,950
ALL-9	Addressing Learning Loss	0	9414	(ALL-9) Stipends for additional tutoring hours to address learning loss due to the pandemic. This will include Extra duty for teachers, paras, and other school staff. Because of the workload of teachers and the need for additional tutors to help with learning loss from the pandemic, we would like to include paras and temp workers in this line item. We estimate that there will be 100-120 staff including certified teachers, paras and temp workers, counselors, deans and other school staff.	\$ 187,501
ALL-12	Activities to address learning loss	0	9414	(ALL-12) Teachers will participate in the Kagan Cooperative Learning Training, Coaching Implementation, and Leadership. This will provide extensive training on the Kagan evidence-based method to integrate into Tier 1 classroom supports. Implementing to better address learning loss due to the pandemic. This will provide budget, for teachers to participate, and for substitutes to cover their classrooms. This will also cover course registration, travel, and fees for teachers; material and supply costs; and a training venue.	\$ 1,127,678

ALL-13	Activities to address learning loss	0	9414	(ALL-13) Teachers will participate in Dyslexia programs - to utilize evidence-based methodology to integrate dyslexia interventions into Tier 1 classroom supports. Implementing to better address learning loss due to the pandemic. Extra duty pay for teachers during the school year and the summer. This will include funding for professional consulting services; curriculum and supplies; travel for training; registration; material and supply costs for the course; fees for teachers to join professional dyslexia association - Membership will provide a support network and best practice resources; course registration and fees for the dyslexia programs; substitutes to cover classrooms. Funds will support purchase of professional consulting services to train cohort trainees and dyslexia pilot school interventionists in programs specific to dyslexia remediation (training materials included in service). Training will include: Take Flight- CLLC, Orton Gillingham- IMSE, 95% Group, and Reading Horizons. Funds will also be used to support a curriculum purchase of 95% Group Materials, Take Flight student workbooks, and Reading Horizons Curriculum. Funds will allow participants to attend a professional conference as part of enriching their learning and building professional connections- specifically ALTA sponsored events or those focused on remediation of dyslexia. Benefits of conference attendance will include: Learning about topics related to the identification and remediation of language-based learning differences and building professional connections with other trainees and master therapists.	\$ 326,764
ALL-17	Mental health services and supports	3	4414	(ALL-17) Salaries and benefits for interventionists needed for social emotional and academic programming to help students with return to in-person learning and to help students with their behaviors due to COVID-19. This will also provide funding for supplies for training students, parents, and staff. Supplies include tools for student and family use such as posters, flip charts, markers, misc. paper and markers. Trainings are for enhancing teacher student relationships to address emotional/mental health concerns in students caused by the pandemic. Expected number of participants: 350. Includes purchased services	\$ 408,628
BUS-3	Other activities for operations and services	1	4414	(BUS-3) Salary and benefits for ESSER Compliance Specialist needed to assist with the workload of stimulus funds received in the grants department. This position will assist with the ESSER budgets and purchases for the ESSER grants. This will include temp worker salaries and benefits and applicable overtime.	\$ 148,767
FOTC-1	Facility repairs and improvements to enable operation of schools to reduce risk of virus	0	4414	(FOTC-1) Replace failing HVAC system at Mitchell HS to address ventilation and airflow issues to better protect students from viral spreading. 264,266 total SF in 3 buildings. Replacement of 300 items including exhaust fans, uni-ventilators, and large multi-zone roof top units. Due to the extent of the renovation, the automation system and interface will need to be upgraded.	\$ 502,953
FOTC-3	Supplies for Sanitation	0	4414	(FOTC-3) Supplies for sanitation for all schools and administrative buildings to protect students, teachers, and staff and help decrease viral transmission.	\$ 5,953
PSS-2	Professional learning related to remote learning.	0	9414	(PSS-2) Extra duty pay for hours in the mentoring/coaching program for new teachers. CDE approved an induction program to orient new teachers designed to help build retention and to help new teachers better address how to support students in remote environments. Overall intent is to create employee retention which creates a more stable school environment.	\$ 1,084,781
PSS-3	Addressing the needs of specific student groups	0	4414	(PSS-3) Consultant training for 23 district community liaison positions to better address needs of students and families made worse by the pandemic. Training provided by a purchased service will address maintaining the employee's health while conducting outreach into the community, as well as types of support needed to best address disparities and needs heightened due to COVID-19. Populations served include FRL, IEP, ELL, alternative, GT HCY, all students, families, and community members.	\$ 100,000
PSS-5	Other activities for operations and services	1	4414	(PSS-5) Salary and benefits for HR specialist position due to COVID-19 and the impact on recruitment/retention of qualified teachers. HR requires support with compensation structure and CDE reporting as a result of COVID-19 and the shortage of viable candidates.	\$ 140,240

PSS-8	Other activities for operations and services	1	4414	(PSS-8) Salary and benefits for an Induction Coach to help mentor and train teachers. Teacher effectiveness data compared against student academic outcomes shows that as %FRL increase teacher effectiveness scores decrease. One factor impact in this is that High Impact Schools are harder to staff and as a result tend to have teachers that are new to the profession. This results in high impact schools having a higher concentration of teachers that need to be provided with support and coaching through an induction program. This request is for 1.0 Non-Instructional FTE to be an induction coach that would work specifically with teachers in our High Impact Schools. COVID has increased the number of new teachers in our district and increased the number of new teachers in our high impact schools requiring more resources to target support to address Education Insights key findings. An induction coach is needed to grow new teacher professional practice in a safe and supportive way so that we retain them longer in our district and the field of education and we ensure high academic rigor for our most impacted students. Populations served include FRL, IEP, ELL, alternative, GT, HCY, and all students.	\$ 166,694
PSS-9	Other activities for operations and services	1	4414	(PSS-9) Salary and Benefits for the Inter-rater reliability Evaluator to have an intentionally developed plan for increasing evaluator understanding of the evaluation standards, expectations, and tools. In addition, evaluators need to become experts at providing feedback that is actionable, clear, growth-producing, and timely, as well as based on evidence-based research. COVID significantly changed what traditional classroom instruction looks and sounds like. The skill sets needed to be a highly effective teacher in this “new normal” for education require that teachers receive feedback and coaching to grow as practitioners in their art of teaching. Populations served include FRL, IEP, ELL, alternative, GT, HCY, and all students. This funding will also fund a consultant to work with the Inter-rater reliability Evaluator to have an intentionally developed plan for increasing evaluator understanding of the evaluation standards, expectations, and tools.	\$ 161,878
PSS-10	Other activities for operations and services	3	4414	(PSS-10) Salaries and benefits for three community liaisons for home visits and community outreach to address family concerns and challenges exacerbated by the pandemic. This budget will also help fund supplies to support the community liaisons in their mission which would include three workstations, three filing cabinets, three computers, three telephones and general supplies, printing costs, mileage, and other costs.	\$ 650,000
SUPT-4	Other activities for operations and services	5	4414	(SUPT-4) Salaries and benefits - 5 Executive positions - 4 translators and 1 translator supervisor. The pandemic has exacerbated achievement gaps in equity and inclusion for the District. To help address these gaps we will hire equity coaches and translators to better outreach to students and families. Populations served include teachers, students, families, community members, and staff. This funding will also fund supplies for Equity & Inclusion programs including general program supplies, equity certifications, and other items for program activities. Also includes purchased services, mileage and supplies.	\$ 543,429

ALL-FB-3	Addressing learning loss	0	9414	<p>Wrap-around services priority schools (ALL-FB-3) Education Insights predicted that we would have 1 turnaround school, 3 priority improvement schools, and 19 improvement schools, before the 2022 School Performance Frameworks was released in late summer 2022. Pre-COVID, there were only 5 schools identified. If we can provide strategic and targeted support in the areas of standards-based instructional cycles and instructional coaching for our lowest 10 performing schools, then we will see improved and sustained academic performance for students in those schools. This request seeks to create funding to support ten of our lowest-performing schools with an outside coaching partner through contracted partners. We are working to establish a 2-year contract with "Instructional Empowerment". This coaching partner will provide on-site professional development for leaders and teachers, as well as embedded instructional observation-feedback-coaching cycles. Coaching will focus on standards-based instructional cycles, based on data, that are intentionally designed to create improved and sustainable student achievement, and will address the learning loss sustained during COVID. We have used outside coaching partners previously in the district, and they have proven to be a positive support in improving student achievement, as well as keeping schools off of the state accountability clock. Current student achievement scores on benchmark assessments show an ongoing impact of unfinished learning during the pandemic. If we do not accelerate student growth and achievement, students may progress through their entire academic career with learning gaps. While these funds are directly aligned with student achievement, because of the increased on-site support for staff, we may also see improved staff retention at traditionally hard-to-staff school sites.</p>	\$ 2,316,750
ALL-FB-5	Activities allowable under ESEA	12 teachers 24 preschool aides	9414	<p>Preschool (ALL-FB-5) We have an opportunity to expand our preschool programs in order to ensure that no child remains on a waiting list for a preschool seat. By increasing our preschool programs/classrooms to include every parent who desires access for their pre-K student, we will not only increase student enrollment, but also increase student kindergarten readiness. Students who have the academic and social skills to demonstrate readiness for kindergarten have a greater likelihood of demonstrating sustained academic growth and achievement throughout their student career. The pandemic necessitated a need for increased instruction, training, and curriculum related to self-regulation and social-emotional development, along with reduced childcare opportunities for families and increased demand for our preschool program and learning loss resulting in a need for increased opportunities for kindergarten readiness programming with structure, and hands-on, experiential learning and social opportunities. The cost identified above is for 12 additional preschool classrooms. Actual number of classroom expansions will be dependent on our waitlist. This will help fund FTE (12 preschool teachers and 24 aides). This will also help fund, furniture and materials costs, and Licensing costs. For furniture and materials, we will use \$396,000 (\$33,000x12 classrooms). Supplies will include Curriculum materials related to social emotional learning, hands-on learning materials, increased visual supports for students, and sensory materials to teach and support student regulation throughout the classroom day. We anticipate that the state of Colorado will pick up much of the needed funding for preschool expansion under the new Universal Preschool program, starting in the 2023-24 school year. However, state funding will address 4-year-old students, while we will still serve 3-year-old students with identified risk factors through the D11 Special Education programs. We anticipate opening 12 new preschool sites, sometime between September 2022 and January 2023. Waitlist numbers will identify the number and location of new needed sites.</p>	\$ 1,106,997

ALL-FB-6	Addressing the needs of specific student groups	0	4414	Staff Retention - (All-BF-6) - Mitchell HS is on the state accountability clock, and has an urgent need to demonstrate improved student growth and achievement. This is nearly impossible to do when the school is not fully staffed. Under Mitchell's current approved innovation plan, we have the authority to pay special stipends (beyond what is allowed in the Master Agreement) for Mitchell staff. This request would fund up to \$5,000, per year through September of 2024, for Mitchell staff, to be used toward an incentive which includes extra duty pay for PLC, or other negotiated incentives. This will help to fill unfilled teaching vacancies at Mitchell, in core subjects and special education, which the district has had for each of the past two years. If we offer differentiated pay to teachers choosing to apply at Mitchell HS, then we will be able to fully staff our HS in greatest need, and then we will see improvements in student growth and achievement. This will address both Learning Loss and will aid in Teacher Retention. Academic growth and achievement data for Mitchell HS students shows declines across content areas over the course of the pandemic. This is exacerbated by hiring challenges at a turnaround school, which are greater than at other high schools in the district. When a school experiences large numbers of teacher vacancies, class sizes increase as we combine sections, teachers are stretched thinner as we ask them to teach additional sections, and some students are taught by long-term substitute teachers, who may not use the most effective teaching strategies and may not teach courses for a full year or semester. All of this directly impacts student growth and achievement. Hiring and retention incentives will support the school in moving towards being fully staffed, which will lead to smaller class sizes and greater consistency in teaching efforts across all classes.	\$ 773,710
ALL-FB-14	Addressing learning loss	0	9414	(ALL-FB-14) Outsourced Tutoring - Additional tutoring in the form of an outsourced company to address learning loss due to the pandemic. 52 sites. Populations served include FRL, IEP, ELL, alternative, GT, HCY, and all students. At \$1,300,000 per 1000 students, this will provide funding for approximately 100 tutors.	\$ 509,950
BS-FB-2	Repairing and improving school facilities to reduce health hazards	0	4414	(BS-FB-2) Jenkins HVAC (BS-FB-2) This request is to replace the Heating, Ventilation, and Air Conditioning (HVAC) system at Jenkins MS. The current system is at the end of its expected life cycle and many replacement parts are no longer available. The replacement HVAC system at Jenkins Middle School will provide a safe learning environment by providing adequately conditioned air that will be more comfortable for learning and has appropriate ventilation. This will allow this school to maintain operation and continuity of services.	\$ 5,766,475
PSS-FB-2	Addressing learning loss	0	9414	(PSS-FB-2) Additional Professional Development Days Salaries & Benefits: If funding is allocated through September 2024, providing a pre--contract stipend to approx. 200 new certified teachers annually, it would enable them to attend a 3-day professional learning event. This will include grade-band and role-specific differentiated training to meet the technological and instructional needs of individual employees. With this training, new school-based staff will be equipped to engage with students on Day 1, and begin the school year. This funding for professional development will allow D-11 to invest in and set up our newly hired teachers for success by providing differentiated training in technology, instruction, and other necessary, differentiated content for teachers and Special Services Providers. This event would include new hires, between January 2023- August 2024. This specialized PD will allow an increase in time dedicated to addressing new hires' complex training needs. Having prepared staff decreases time on task and produces more effective and efficient classrooms which will help make up for learning loss. This will also help with teacher retention and help to ensure a competent, safe and secure environment. This PD will address Learning Loss, and teacher retention by providing for: 1) The increase in teacher and student-based technology required to run a classroom, now more urgent because of COVID; 2) The need to focus on the Academic Master Plan and train staff on Best First Instruction foundations; 3) The extra/additional differentiated needs of the new staff (SPED, Counselors, Nurses). Prepared teachers are more likely to begin the year with a solid foundation of information, skills, and knowledge. They have smaller knowledge "gap" to fill and start the year "Day 1 Ready", which impacts students' success, as teachers are more effective from the get-go. With the increasing number of PowerSchool programs, teachers need to know how to use the programs before school begins to set up any student-based data. The connections of attendance, grades, student content, parent communication, and Schoology lessons are all integrated through PowerSchool. This	\$ 240,000

				requires time to learn and the Day 1 Ready event provides that time. District Initiatives- First Best Instruction- Kagan- MTSS- etc are foundational to best instruction, also supporting an effective teacher at the beginning of the school year. The PD is NOT VIRTUAL. No recording of sessions has been approved by ITLS, C&I or other leaders. Because learning sessions would include navigating PowerSchool programs/modules, engaging in Best First Instruction/Engagement strategies, MTSS practice, Educator Effectiveness training (state-mandated), introductory sessions for differentiated groups like SPED, nurses, counselors, and more, facilitators request in-person/hands-on learning options only. The total budget amount for two years: \$240,000. The goal would be to train approximately 200 new hires for 3 days (\$600 stipend, \$200 daily) each year for an estimated 400 teachers, served over a two-year period. This year we had 188 new hires attend the required 3-day Master Agreement/(non-paid) New Teacher Orientation.	
SUPT-FB-6	Addressing Learning Loss	0	9414	Principal Coaching (SUPT-FB-6) The pandemic has resulted in significant school leadership turnover due to increased demands, stress, and competing needs. First year principals need significant support in order to effectively address learning loss, manage student needs, and support school staff. Research demonstrates that coaching is a powerful form of professional development that results in substantial improvement in professional practice. Approximately 15 principals will be partnered with a leadership coach who will spend between 5-15 hours per week providing targeted/In-person coaching for first year principals. The leadership coaches are retired successful district 11 as well as successful out-of-district retired principals. The implementation of a quality coaching program and job specific professional development will improve retention of building principals, increase instructional leadership resulting in improved student learning outcomes, and enhance building culture. The Pandemic had negative impacts on all facets of our schools to include student learning, staff culture, and student behavior. Building principals need significant, ongoing support to address these foundational elements and create structures and supports that close learning loss gaps. Coaching has proven the most effective form of professional development for educators. Research continues to elevate the impact building principals have on student academic outcomes. Job-imbedded, in person coaching will significantly improve instructional leadership, resulting in improved student achievement and growth. The hours that are provided for each principal are based on the needs at each school. This activity is different from the coaching in ALL-FB-3 "Wrap Around Services for Priority Schools" because there will be no overlap in schools. The Wrap-Around school leaders are not the same as those who will be receiving this principal coaching. This budget includes extra-duty pay including benefits for principals and temp workers, MCrel - purchased services	\$ 500,000
TS-FB-4-D	Preparedness and Response	0	4414	Cybersecurity (TS-FB-4-D) With the 1-1 initiative funded by ESSER funds, a change that was prompted by COVID, was the need to have a comprehensive, integrated security solution in place to mitigate cybersecurity risks from wireless devices going back and forth from unsecured home networks to the District network. Allowing staff and students to log on from anywhere, any time is an inherent risk; we need to upgrade our security infrastructure to support 21st century learning. The devices that were deployed to enable learning during the pandemic require increased insurance through Cisco Security EA. Having an integrated solution also shows our cyber insurance carrier that we are analyzing and attempting to minimize cyber risk. Using the tools included in the Cisco EA is the first step in our cyber risk posture. The requested funds will provide for an updated cyber solution, complete with all the software components needed to comply with our cybersecurity insurance policy. This is necessary to maintain the operation and continuity of services.	\$ 1,703,421
IND-1	Other activities for operations and services	0	4414	Indirect costs - necessary to provide a service but may not be readily identified with or easily allocable to a particular cost objective for a Title program. Indirect costs include, but are not limited to: goods and services required for program administration, including the rental or purchase of equipment (unless purchased for direct program services or activities, which should be identified as direct program costs	\$ 3,835,547
AACL	Purchased Services from District by Charter Schools		4414	AACL Discretionary funds for Principals of Charter schools.	\$ 325,838

AACL	Purchased Services from District by Charter Schools		9414	Learning Loss 20%	\$ 130,224
CIVA	Purchased Services from District by Charter Schools		4414	CIVA Discretionary funds for Principals of Charter schools.	\$ 318,227
CIVA	Purchased Services from District by Charter Schools		9414	Learning Loss 20%	\$ 79,557
Community Prep	Purchased Services from District by Charter Schools		4414	Community Prep Discretionary funds for Principals of Charter schools.	\$ 405,339
Community Prep	Purchased Services from District by Charter Schools		9414	Learning Loss 20%	\$ 101,335
Eastlake	Purchased Services from District by Charter Schools		4414	Eastlake	\$ 225,315
Eastlake	Purchased Services from District by Charter Schools		9414	Learning Loss 20%	\$ 70,213
GLOBE	Purchased Services from District by Charter Schools		4414	GLOBE Discretionary funds for Principals of Charter schools.	\$ 312,893
GLOBE	Purchased Services from District by Charter Schools		9414	Learning Loss 20%	\$ 78,223
Roosevelt	Purchased Services from District by Charter Schools		4414	Roosevelt Discretionary funds for Principals of Charter schools.	\$ 1,007,867
Roosevelt	Purchased Services from District by Charter Schools		9414	Learning Loss 20%	\$ 258,670

\$ 47,901,709

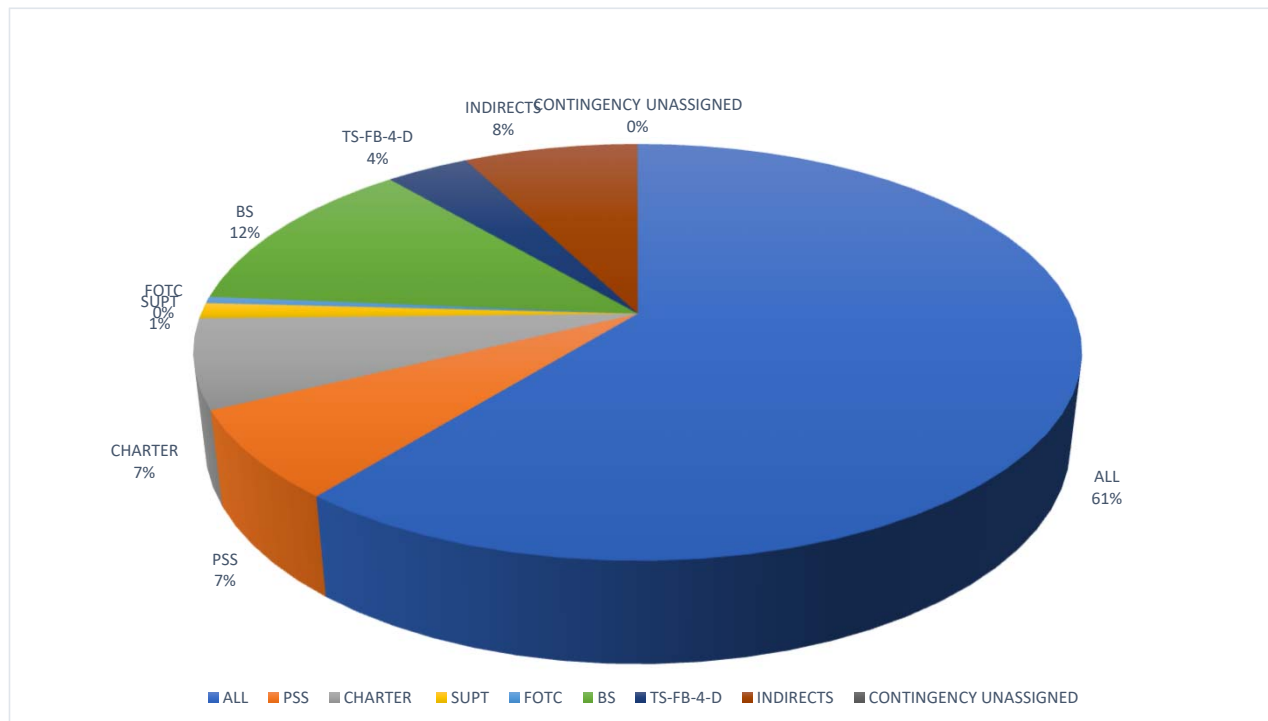
ESSER III Budget by Division

FY23-24 Proposed Budget

ESSER III 4414/9414	
ALL	\$29,026,183.40
PSS	\$2,543,593.04
CHARTER	\$3,313,702.30
SUPT	\$1,043,429.42
FOTC	\$508,906.63
BS	\$5,915,242.00
TS-FB-4-D	\$1,703,421.43
INDIRECTS	\$3,835,547.10
CONTINGENCY UNASSIGNED	\$11,683.68
	<hr/>
	\$47,901,709.00

ESSER III

4414/9414





List of Commonly Used Acronyms at School District 11

ABE	Adult Basic Education
ACE	Alternative Cooperative Education
ACO	Administrative Contracting Officer
ACT	American College Testing
ACT	Academic System, Culture of Performance and Talent Development
AD	Athletic Director
ADA	Americans with Disabilities Act
ADD/ADHD	Attention Deficit Disorder / Attention Deficit Hyperactivity Disorder
ADE	Automated Data Exchange
ADM	Administration
ADS	Application Development and Support (formerly Information Systems or IS)
AEC	Alternate Education Campus
AED	Amortization Equalization Disbursement
AEFLA	Adult Education Family Literacy Act
AERO	Assessment, Enrollment and Research Office (formerly DPRE) (“E” used to be Evaluation)
AFE	Adult and Family Education
ALJ	Administrative Law Judge
ALL	Achievement, Learning and Leadership (formerly ICSS)
ALP	Advanced Learning Plan
AMAO	Annual Measurable Achievement Outcomes
AMP	Academic Master Plan
AP	Assistant Principal
APF	Annual Performance Framework
APPLE	Academic Performance Plan for the Learning Environment
APR	Annual Performance Review
ARC	Annual Required Contribution (for pension reporting)
ARCA	Assessment, Research and Curriculum Alignment (replaced TISS, see below)
ARP	American Relief Plan
ARRA	American Recovery and Reinvestment Act
ASBO	Association of School Business Officials
ASCA	American School Counselors Association
ASCENT	Accelerating Students through Concurrent Enrollment
ASE	Adult Secondary Education
AV	Audio Visual
AVID	Advancement Via Individual Determination
AVP	Area Vocational Program
AYP	Adequate Yearly Progress
BAAC	Building Accountability Advisory Committee (replaced by SAC, see current list)
BAB	Breakfast After the Bell
BEST	Boards of Education Self-funded Trust
BIA	Business Incentive Agreement
BIC	Breakfast in the Classroom or Benefits Insurance Committee
BIP	Behavior Intervention Plan
BMF	Budget Modification Form – replaces the IBR (see archive list)

List of Commonly Used Acronyms at School District 11

BOCES	Board of Cooperative Education Service
BOE	Board of Education
BRI	Basic Reading Inventory
BYOD	Bring Your Own Device
CASB	Colorado Association of School Boards
CASE	Colorado Association of School Executives
CBLA	Colorado Basic Literacy Act (replaced by READ Act)
CBOC	Citizens Bond Oversight Committee
CCR	Communications and Community Relations
CD	Compact Disc or Certificate of Deposit
CDE	Colorado Department of Education
CEA	Colorado Education Association
CESP	Certified Educational Support Professional
CFO	Chief Financial Officer
CFR	Claim Fluctuation Reserve
CIO	Chief Information Officer
CIT	Coordinator of Information Technology (replaced by LTE, see current list)
CMAS	Colorado Measures of Academic Success (science and social studies) (replaces TCAP)
COBRA	Consolidated Omnibus Budget Reconciliation Act
COP	Certificate(s) of Participation
COTR	Contracting Officer's Technical Representative
CP	Collection Point
CPI	Crisis Prevention Intervention or Consumer Price Index
CPKP	Colorado Preschool Kindergarten Program
CPP	Colorado Preschool Program
CPR	Cardio Pulmonary Resuscitation
CQI	Continuous Quality Improvement
CRF	Capital Reserve Fund
CSAP	Colorado Student Assessment Program (replaced by TCAP)
CSASE	Colorado Springs Association of School Executives
CSEA	Colorado Springs Education Association
CSSD	Colorado Springs School District
CTA	Career Technical Act
CY	Calendar Year
D-11 or D11	District 11 or some other school district as D-followed by their district number (D-20)
DA	Decision Analysis
DAAC	District Advisory and Accountability Committee (replaced by DAC, see current list)
DAC	District Accountability Committee (formerly DAAC, see archive list)
DALT	District Achievement Level Tests
DAP	Diversity Action Plan
DARS	District Acquisition Regulation System
DARTS	Department of Assessment, Research and Technology Services (formerly Tech Services)
DASAE	Diploma of Advanced Study in Adult Education
DBS	Division of Business Services
DECA	Distributive Educational Clubs of America

List of Commonly Used Acronyms at School District 11

DHH	Deaf and Hard of Hearing
DIBELS	Dynamic Indicators of Basic Early Literacy Skills
DIP	District Improvement Plan (replaced by UDIP, see current list)
DOK	Depth of Knowledge
DPGF	Designated Purpose Grant Fund
DPRE	Department of Planning, Research and Evaluation
DSLC	Diagnostic Services and Learning Center (housed at Tesla)
E & O	Errors and Omissions (insurance)
EA	Education Assistant (special education teaching assistant)
EAC	Energy Advisory Committee
EAGLES	Exceptional Academic Gifted Learning Experience Site
EASy	Educational Achievement System
ECOT	Emergency Crisis Operations Team
EDSS	Educational Data Support Services
EEO	Equal Employment Opportunities
EFL	Educational Functional Level
EFT	Electronic Funds Transfer
ELAT	English Literature Admissions Test or Early Literacy Assessment Tool
ELC	Early Learning Center
ELL	English Language Learners
ELPA	English Language Proficiency Act
ELSIP	Excess of Loss Self Insurance Pool
EMO	Education Management Organization (for charter schools)
EOP	Equal Opportunity Program
EPO	Exclusive Provider Organization
ERO	Electronic Registrar Online system
ESP	Education Support Professional, sometimes Education Service Provider
ESSA	Every Student Succeeds Act (replaces NCLB)
ESY	Extended School Year
FBLA	Future Business Leaders of America
FDK	Full-Day Kindergarten
FERPA	Family Education Rights and Privacy Act (privacy protection)
FMLA	Family Medical Leave Act
FMP	Facilities Master Plan
FNS	Food and Nutrition Services
FOTC	Facilities Operations and Transportation Center
FPC	Funded Pupil Count
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GB	Gigabyte
GED	General Educational Development
GFOA	Government Finance Officers Association
GK12	Galileo K12 (assessment)

List of Commonly Used Acronyms at School District 11

GOF	General Operating Fund
GRT	Gifted Resource Teacher
GT	Gifted and Talented
HB	House Bill, usually followed by abbreviated calendar year and a 4-digit identifying number
HCY	Homeless Children and Youth
HESP	Home Education Support Program
HR	Human Resources
HRI	House Bill introducing “Leave No Child Behind”
HRO	Holmes, Robert & Owen (District’s principal attorney) merged with Bryan L. Cave, LLP
IB	International Baccalaureate
IBNR	Incurred But Not Reported Claims
IBR	Incremental Budget Request-replaces Part II Budget Request form, replaced by BMF
ICAP	Individual Career and Academic Plan
ICSS	Instruction, Curriculum, and Student Services (now ALL)
IDEA	Individuals with Disabilities Education Act
IEC	Irving Education Center
IEL	Integrated English Literacy
IEP	Individualized Education Plan
IGA	Internal Governmental Agreement
ILP	Individual Literacy Plan
IMS	Instructional Management System
INR	Intent Not to Rehire
IP	Internet Protocol
IPT	IDEA Oral Language Proficiency Test
IS	Information Services – changed to ADS (see current list)
IT	Information and Technology
ITBS	Iowa Tests of Basic Skills
JBC	Joint Budget Committee
JROTC	Junior Reserve Officer Training Corps
LAN	Local Area Network
LEP	Limited English Proficient (or Proficiency)
LMT	Library Media Technician (replaced by LTT, see current list)
LRE	Least Restrictive Environment
LRS	Learning Resource Services
LRSUS	Long Range School Utilization Study
LRT	Literacy Resource Teacher (replaced by TLC, see current list)
LST	Literacy/Standards Teacher
LTD	Long Term Disability
LTE	Library Technology Educator
LTT	Library Technology Technician
MAP	Measurement of Academic Progress
MESA	Math, Engineering and Science Achievement
MGP	Median Growth Percentile
MIS	Major Improvement Strategy

List of Commonly Used Acronyms at School District 11

MLO	Mill Levy Override (sometimes MiLO)
MOA	Memorandum of Agreement
MOU	Memorandum of Understanding
MTSS	Multi-Tier Support System (formerly Response to Interventions or RtI)
MYO	Multi-year Obligation
MYP	Middle Years Program (pertains to IB)
NCLB	No Child Left Behind Act (replaced by ESSA, see current list)
NEA	National Education Association
NGLC	Next Generation Learning Challenges
OBE	Outcome Based Evaluation or Overcome by Events
OPEB	Other Post-Employment Benefits
OSCR	Office of School and Community Relations (replaced by CCR, see current list)
OSPB	Office of State Planning and Budget
OU	Optimization of Utilization
PACT	Parent And Child Together
PARCC	Partnership for Assessment of Readiness for College and Careers (English, language arts, math) (replaces TCAP)
PBDA	Preliminary Budget Development Assumptions
PBIS	Positive Behavior Intervention Support
PBS	Positive Behavior Support
PC	Personal Computer
PERA	Public Employee Retirement Association
PHLOTE	Primary or Home Language Other Than English
PIP	Program Implementation Plan
PLC	Professional Learning Community
PLP	Personal Learning Plan
PLTW	Project Lead the Way
PMO	Project Management Office
PO	Purchase Order
POPP	Post Offer/Pre-Placement Physical
POS	Preliminary Offering Statement
PPASBO	Pikes Peak Association of School Business Officials
PPO	Preferred Provider Organization
PPOR	Per Pupil Operating Revenue
PPR	Per Pupil Revenue
PRC	Professional Resource Center
PRO	Police Resource Officer (in Middle Schools) (See SRO)
PSEO	Post-Secondary Enrollment Options
PSS	Personnel Support Services
PYIB	Primary Years International Baccalaureate program
Q	Aequitas Solutions (parent/teacher/student connection system) (Formerly Zangle)
QRI II	Qualitative Reading Inventory (first through fifth graders)
QZAB	Qualified Zone Academy Bond
RCM	Resource Conservation Management (Manager)
READ Act	Colorado Reading to Ensure Academic Development (replaces CBLA)

List of Commonly Used Acronyms at School District 11

RFI	Request For Information
RFP	Request For Proposal
RFQ	Request For Quote
RJWAC	Roy J. Wasson Academic Campus
ROI	Rate of Increase or Return on Investment
RRAF	Risk-Related Activity Fund
RtI	Response to Interventions (replaced by MTSS)
SA	Situation Analysis
SAC	School Accountability Committee (formerly BAAC, see Archive List)
SAGE	Sustainable Agricultural Green Education
SAIL	Student-centered Academic Interdisciplinary Lab (or Learning)
SAR	School Accountability Report
SAT	Scholastic Aptitude Test, then the Scholastic Assessment Test, then the SAT Reasoning Test, and now simply the SAT.
SB	Senate Bill-usually followed by abbreviated calendar year and a 2- or 3-digit identifying no.
SBE	Standards Based Education
SBR	Standards Based Reporting
SCAUSC	School Configuration and Use Study Committee
SEMS	Substitute Employee Management System
SES	Supplemental Educational Services
SIED	Significant Identified Emotional Disorder
SIOP	Sheltered Instruction Observation Protocol
SIP	School Improvement Plan (replaced by USIP, see current list)
SIPPS	Systematic Instruction in Phonological Awareness, Phonics, and Sight Words (K-3)
SIRSI	This is not an acronym but the actual name of the library system program
SIS	Student Information System
SLD	Specific Learning Disability
SLIC	Significantly Limited Identifiable/Communicable
SLO	Student Learning Outcome
SMART	Specific, Measurable, Attainable, Realistic, Time-bound
SMP	Strategic Master Plan
SOT	Specific Ownership Taxes
SPED	Special Education
SPF	School Performance Framework
SRD	Sufficient Reading Deficiency
SRO	School Resource Officer
SSA	School and Student Activity
STAMP	STAndards-based Measures in Proficiency (world languages assessment)
STEAM	Science, Technology, Engineering, Arts, and Math
STEM	Science, Technology, Engineering, and Math
SWOT	Strengths, Weaknesses, Opportunities, Threats
SY	School Year
TA	Teaching Assistant
TABOR	TAxpayers Bill Of Rights

List of Commonly Used Acronyms at School District 11

TAC	Transportation Advisory Committee
TAN	Tax Anticipation Note
TAP	System for Teacher and Student Advancement Program
TCAP	Transitional Colorado Assessment Program (formerly CSAP) (replaced by PARCC and CMAS)
TCT	Teachers Coaching Teachers Program
TELL	Teaching, Empowering, Leading and Learning survey
TIF	Teacher Incentive Fund
TISS	Technology Integration Support Services
TLC	Teacher Learning Coach (formerly Literacy Resource Teacher or LRT)
TOSA	Teacher On Special Assignment
TPA	Third Party Administrator
TSA	Tax Sheltered Annuity
TSI	TAP Summer Institute (see TAP above)
UDIP	Unified District Improvement Plan
USIP	Unified School Improvement Plan
WAN	Wide Area Network
WCIL	West Center for Intergenerational Learning
WICOR	Writing, Inquiry, Collaboration, Organization and Read to Learn
YPAE	Young People's Art Exhibition
ZBB	Zero Based Budge

