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# Adopted Budget

Fiscal Year 2021-2022  
(FY21/22)

From July 1, 2021 through June 30, 2022

Colorado Springs **School District 11**

1115 North El Paso Street Colorado Springs, CO 80903

June 9, 2021

(719) 520-2000

• [www.d11.org](http://www.d11.org)

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

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



# Colorado Springs School District 11 FY2021-2022 Adopted Budget

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**RESOLUTION 2021-39**  
**APPROPRIATION LEVELS BUDGETED**  
**FOR THE**  
**FISCAL YEAR BEGINNING JULY 1, 2021**  
**AND**  
**ENDING JUNE 30, 2022**

*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 9, 2021 for the current fiscal year beginning July 1, 2021 and ending June 30, 2022.

<b>Fund</b>	<b>Proposed Budget FY2021-2022 Fund Balance and Anticipated Revenues May 26, 2021</b>	<b>June Modification Amounts</b>	<b>Total Appropriation by Fund</b>	<b>Budgeted FY2021-2022 Payments Included in Other Funds</b>	<b>Modified Budget FY2021-2022 Less Payments Included in Other Funds</b>
<b>General Fund</b>	\$ 338,818,065	\$ 177,077	\$ 338,995,142	\$ -	\$ 338,995,142
Risk Management	7,858,848	-	7,858,848	-	7,858,848
Preschool	4,718,658	-	4,718,658	-	4,718,658
<b>Special Revenue Funds:</b>					
Food Services	15,278,502	-	15,278,502	-	15,278,502
Governmental Designated					
Purpose Grants	121,615,522	-	121,615,522	-	121,615,522
Student Activity	6,470,000	-	6,470,000	-	6,470,000
Other Special Revenue	188,965	-	188,965	-	188,965
Mill Levy Override	49,172,506	-	49,172,506	-	49,172,506
<b>Debt Service Fund:</b>					
Bond Redemption	41,970,950	-	41,970,950	-	41,970,950
<b>Capital Projects Fund:</b>					
Capital Reserve	47,721,706	-	47,721,706	-	47,721,706
<b>Internal Service Funds:</b>					
Risk-Related Funds	35,750,374	-	35,750,374	21,454,426	14,295,948
Production Printing	2,711,340	-	2,711,340	2,546,879	164,461
<b>Trust Funds:</b>					
Private Purpose Trusts	410,500	-	410,500	-	410,500
<b>TOTAL BUDGET</b>	<b>\$ 672,685,936</b>	<b>\$ 177,077</b>	<b>\$ 672,863,013</b>	<b>\$ 24,001,305</b>	<b>\$ 648,861,708</b>

  
 Board of Education President Shawn Gullixson  
 Colorado Springs School District 11



June 9, 2021





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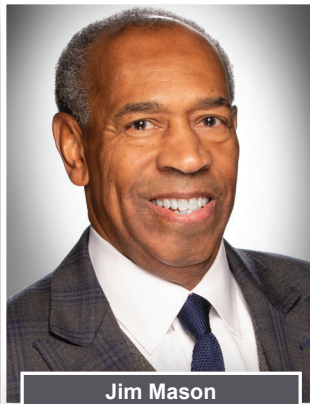
**Darleen Daniels**  
Director



**Shawn Gullixson**  
President



**Jason Jorgenson**  
Director



**Jim Mason**  
Secretary



**Dr. Parth Melpakam**  
Treasurer



**Julie Ott**  
Vice President



**Chris Wallis**  
Director



**Dr. Michael Thomas**  
Superintendent of Schools

Board of Education and Superintendent





*Inspire Every Mind*

(719) 520-2001  
michael.thomas@d11.org

June 29, 2021

Board of Education  
Colorado Springs School District 11  
1115 North El Paso Street  
Colorado Springs, Colorado 80903

**RE: Superintendent's Message/Budget Transmittal**

Dear Members of the Board of Education:

I am pleased to submit to you the adopted budget for fiscal year 2021-22, which has been developed in conformity with Colorado laws and regulations. In this document, you will find all of the relevant information in the development of the budget. We used the Board of Education's and Superintendent's direction in the preparation of this adopted budget.

This year's budget was once again very challenging. Not only were we doing things later than ever, but we were also dealing with uncertainty throughout the process. We were drafting a budget in four-to-six weeks instead of the usual four-to-six months. Thankfully, the restoration of K12 funding to pre-pandemic levels allowed the District to make strategic investments in programs that should allow the District to be more competitive in the future. I'm very proud that we didn't just restore previous budget reductions. Instead, we collaboratively developed many new instructional and operational initiatives that were triaged and then competed against one another in order to ensure that only the highest quality proposals were funded. Even with these challenges, this budget includes, but is not limited to, the following new items:

- Substantial raises for all three employee groups
- Continued reduction in student school-based fees
- Funding for mandatory contract increases
- Opening costs of the new SPARK On-Line campus
- Funding for a variety of new instructional initiatives in new locations to promote equitable opportunities for students
- Funding for a significant student furniture "refresh" across the district
- An increase in District reserves that will allow for greater budget flexibility over the next several years
- Funding for the maintenance for a significant amount of computer devices for students

While the budget has funded many new initiatives and a significant increase in employee compensation, we cannot forget that we have significant areas to continue to address. Some of the areas include:

- Lost learning time related to the pandemic
- District Academic Master Plan (AMP) roll-out
- District Facilities Master Plan (FMP) funding
- Significant personnel vacancies related to a tight job market
- Employee compensation closer to the market for all employee groups
- Declining enrollment
- Rapid escalation in construction costs
- Facilities and transportation fleet upgrades

Undeniably, the District is at a key crossroads for addressing several key areas in order to be more competitive and improve student achievement. The decision on a November bond issue by the Board of Education will be instrumental in allowing the District to rebuild its facility infrastructure in a way that will facilitate to location and re-location of academic programs that will better serve all students which will allow for the attraction and retention of students across the district.

Future decisions for the District will continue to require fiscal prudence as we continue to deal with declining enrollment. We must be the best financial stewards possible while strategically investing in programs that are most effective. Regardless of the budget situation, our students come to school each day and continue to receive our focused delivery of service.

Yours in Partnership,



Dr. Michael J. Thomas  
Superintendent of Schools



**Dr. Michael J. Thomas, Superintendent**

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

May 26, 2021

Dr. Michael J. Thomas, Superintendent  
Colorado Springs School District 11  
1115 North El Paso Street  
Colorado Springs, CO 80903

**Subject: Transmittal of the Proposed Budget for Fiscal Year 2021-2022**

We are pleased to submit to you the proposed budget for fiscal year 2021-2022 (July 1, 2021 – June 30, 2022). The budget is presented in compliance with applicable Colorado state statutes and Colorado Department of Education (CDE) regulations. A balanced budget is presented for each of the District's funds with projected beginning fund balance plus anticipated revenues equal to expenditures and reserve allocations.

**Budget Process**

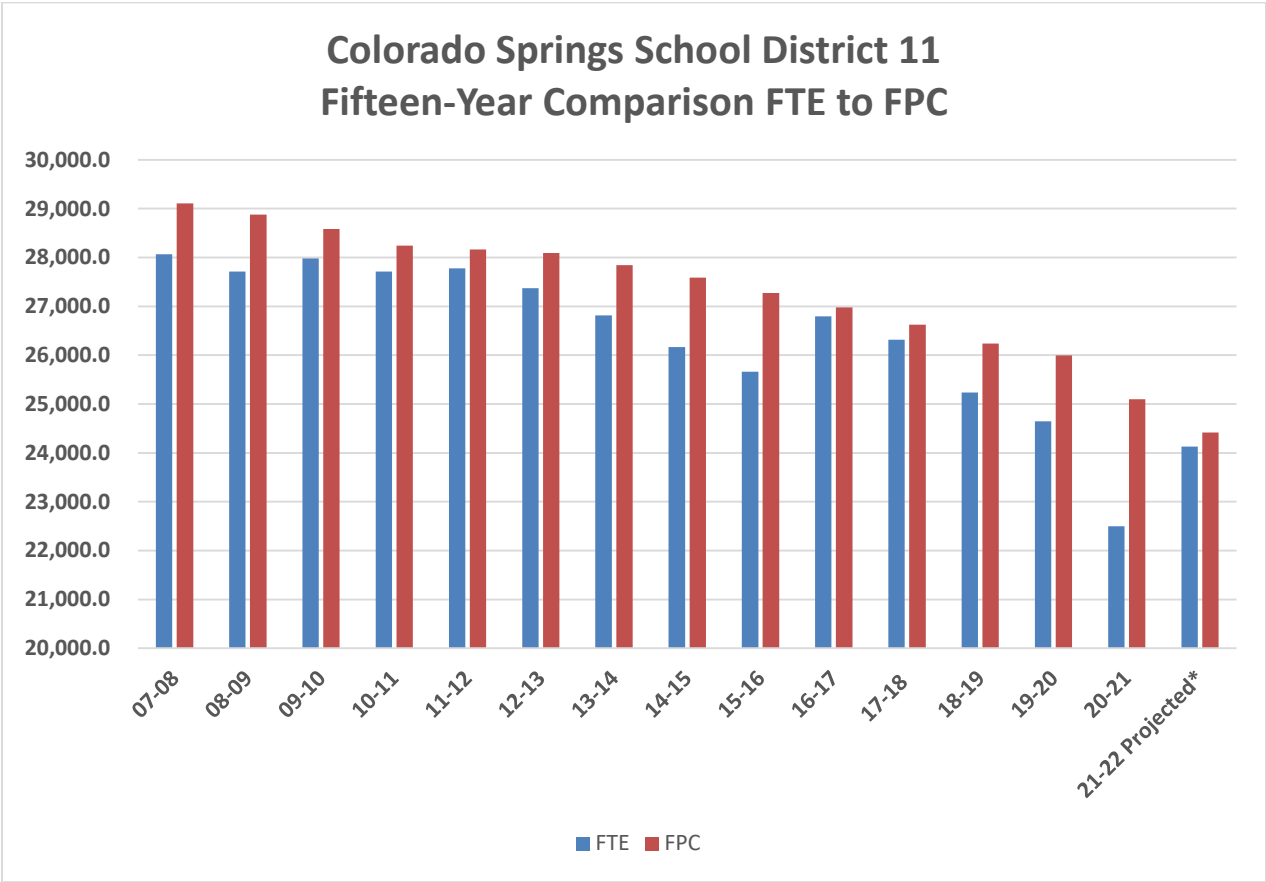
The budget development process for the FY21/22 budget year was developed during the very difficult time of the Covid-19/Coronavirus pandemic. There are many different ramifications related to developing the budget during the pandemic, including an abbreviated timeline, challenges with community engagement and most importantly, delays in legislative approval of K12 funding. Since the legislature is finalizing the State budget and the School Finance Act later than usual and way past the deadline, the District prepared its budget based on a draft funding schedule provided by the Colorado Department of Education.

The District makes a special effort to seek input from not only its staff but the entire District 11 community. The District also persists in educating staff and the community about school funding practices and how the District is impacted by each component of the school finance formula. The District also maintains engagement with the community to inform them of the myriad of district financial challenges as well as to gain input from the community in support of District 11. Even during this pandemic, the District has strived to keep the stakeholders and community informed and updated. The District is especially thankful for the input of the District Accountability Budget Subcommittee (DACBC). The DACBC was once again heavily involved in evaluating proposals for additional funding and provided an invaluable service with their input on this budget proposal.

**Student Enrollment Trends**

As detailed in the following graph District enrollment is in a declining trend. The District continues to use five-year declining enrollment averaging that allows for a larger funded pupil count (FPC) than if actual count was used. The five years included in the 2021-22 fiscal year's averaging are FY17/18 through FY21/22. The difference between the FY16/17 pupil count (the year dropping off of the five-year moving average) and the FY21/22 projection (the year being added) is 2,669 pupils. Due to a legislative change effective for FY19/20 forward, the projection includes full day kindergarten (FDK) students as full time rather than half time as they have been counted in the past. The declining enrollment trend will continue to drain district resources in the

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



FTE = full time equivalent, FPC = funded pupil count  
\*19-20, 20-21 and 21-22 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 2.0 percent. That is an increase over last year’s percentage of 0.1 percentage points from 1.9% to 2.0%. 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”.

The impact of the budget stabilization factor on general fund School Finance Act revenues is still significant despite the reduction. If the District was experiencing the full impact of the funding of inflation and growth



described in the School Finance Act of 1994, total program FY22 funding would be \$238 million. The impact of the negative factor is to drop that amount by \$18 million to \$220 million.

## **TABOR**

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

Local voters within each Colorado school district may, through a majority vote, temporarily or permanently override either or both negative impacts created by the school finance formula and the Taxpayers Bill of Rights (TABOR). The voters in District 11 approved a De-Taboring question in November of 2020 which negates the revenue and spending limits of TABOR. While the successful passing of the De-Taboring question eliminated certain compliance requirements, the District is still required to carry an emergency reserve equal to three (3) percent of spending. District 11 voters have also approved mill levy overrides in November 2000 and November of 2017 that were previously exempt from TABOR limits. The total of both mill levy overrides is approximately \$72.2 million.

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

### **Revenue**

Total revenue for the general fund, net of required allocations and transfers, is projected at \$267.6 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 \$338.2 million.

Approximately 75 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 2021-2022 FTE count is estimated to be 24,128.0, which creates a formula average funded pupil count (FPC) of 25,360.0.

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

<b><u>Revenue Source</u></b>	<b><u>Mid-Year FY20/21</u></b>	<b><u>Proposed FY21/22</u></b>	<b><u>Change Amount</u></b>
Property Taxes	\$61,994,949	\$64,946,099	2,951,150
Specific Ownership Taxes	7,304,399	6,876,063	(428,336)
State Equalization	<u>134,168,102</u>	<u>148,150,011</u>	<u>13,981,909</u>
Total School Finance Revenue	\$203,467,450	\$219,972,173	\$16,504,723
Required Allocations to Charter Schools and Preschool Fund	<u>\$(20,452,143)</u>	<u>\$(21,504,983)</u>	<u>\$(1,052,840)</u>
General Fund School Finance	\$183,015,307	\$198,467,190	\$15,451,883
Other State and Local	\$24,823,942	\$25,488,045	\$664,103
Federal	427,350	421,118	(6,232)
Net Transfers In and (Out)	<u>43,645,060</u>	<u>43,243,808</u>	<u>(401,252)</u>
Total	<u>\$251,911,659</u>	<u>\$267,620,161</u>	<u>\$15,708,502</u>

School Finance Act (total program) revenue includes an incremental increase in school funding of approximately \$16.5 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 restore certain budget reductions while at the same time investing in new programs and staff to address lost learning time related to the pandemic and a decrease in competitiveness of employee compensation.

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 \$25.8 million. Operating transfers out include transfers to the risk management fund of \$3 million and the capital reserve capital projects fund of \$5 million. There is also a one-time transfer of \$1.1 million to the risk related activities fund to help stabilize the District's health care plan.

### **Expenditures**

Total expenditures for the general fund are projected at \$295.8 million, which is about \$30.2 million more than mid-year FY20/21. The following table illustrates the expenditure adjustments included in the proposed FY21/22 budget:

<b><u>Program</u></b>	<b><u>Mid-Year FY20/21</u></b>	<b><u>Proposed FY21/22</u></b>	<b><u>Change Amount</u></b>
Instructional Programs	\$155,809,573	\$173,668,326	\$17,858,753
Pupil Services	16,169,370	19,156,863	2,987,493
Instructional Staff Support	15,945,156	17,854,635	1,909,479
General Administration	1,929,814	2,175,467	245,653
School Administration	21,466,170	25,767,943	4,301,773
Business Administration	2,602,995	3,311,158	708,163
Central Services	13,764,524	12,372,682	(1,391,842)
Maintenance and Operations	26,516,482	29,174,765	2,658,283
Student Transportation Services	5,800,439	7,459,636	1,659,197
Other Services	3,978,954	3,051,264	(927,690)
Community Services	<u>1,627,986</u>	<u>1,785,497</u>	<u>157,511</u>
Total	<u>\$265,611,463</u>	<u>\$295,778,236</u>	<u>\$30,166,773</u>

### **Reserves and Fund Balance**

The Colorado state constitution requires the District to maintain a three percent emergency reserve that is funded at \$5.5 million. A TABOR mandate for multi-year obligations requires a reserve of \$267,014. The multi-year obligation reserve is related to the superintendent's employment contract. The encumbrance reserve is estimated to be \$1.2 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 \$1.3 million non-instructional budget carryover and \$3.5 million instructional budget carryover, \$2.4 million for implementation of the Academic Master Plan (AMP), \$82,000 for Strategic Plan implementation and \$142,500 for uses related to the time sheet system. Unassigned contingency is estimated to be approximately \$32.6 million.

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

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

Once again, we thank you and the Board of Education for your commitment to the students, parents, and staff of District 11 and for your support of the District's community-based, goal-driven budget development process. We hope this budget provides the resource plan to meet your mission, vision and strategic plan objectives in FY21/22.

Respectfully submitted,



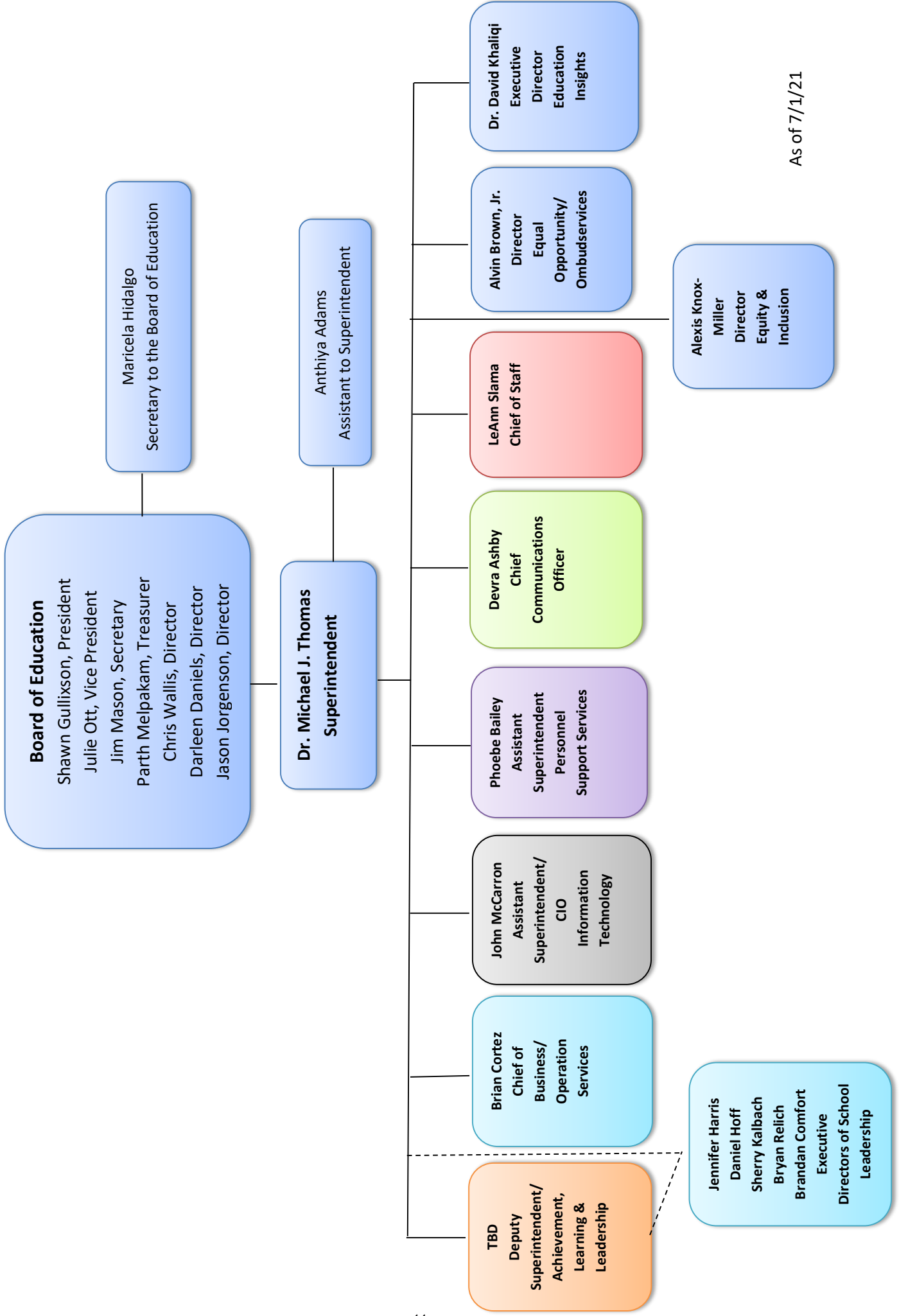
Glenn E. Gustafson, CPA  
Deputy Superintendent/Chief Financial Officer



Laura S. Hronik, MBA  
Executive Director of Financial Services



## Superintendent



As of 7/1/21



**Colorado Springs School District 11**  
Colorado Springs, Colorado  
**Profile of the School District**  
**FY2021-2022**

**Board of Education**

President . . . . . Shawn Gullixson  
Vice President . . . . . Julie Ott  
Secretary . . . . . Jim Mason  
Treasurer . . . . . Dr. Parth Melpakam  
Director. . . . . Chris Wallis  
Director . . . . . Darleen Daniels  
Director . . . . . Jason Jorgenson

**Executive Administrators**

Superintendent of Schools . . . . . Michael J. Thomas, Ed.D.  
Chief of Staff. . . . . LeAnn Slama  
Executive Director, School Leadership. . . . . Sherry Kalbach  
Executive Director, School Leadership. . . . . Bryan Relich  
Executive Director, School Leadership. . . . . Jennifer Harris  
Executive Director, School Leadership. . . . . Daniel Hoff  
Executive Director, School Leadership. . . . . Brandan Comfort  
Chief of Business/Operation Services. . . . . Brian Cortez  
Executive Director, Facilities, Operations and Transportation . . . . . Terry Seaman  
Executive Director, Procurement and Contracting. . . . . Kristine Odom  
Executive Director, Financial Services. . . . . Laura Hronik  
Deputy Superintendent of Achievement, Learning, and Leadership . . . . . David Engstrom  
Executive Director, Student Services. . . . . Judy Gudvangen  
Assistant Superintendent of Personnel Support Services . . . . . Phoebe Bailey  
Executive Director of Human Resources. . . . . Danniella Ewen  
Assistant Superintendent Technology Services/Chief Information Officer . . . . . John McCarron  
Executive Director, Assessment, Enrollment, and Research. . . . . David Khaliqi

## **Colorado Springs School District 11**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# Colorado Springs School District 11

## **The Annual Budget Development Process**

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

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

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

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

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

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

The DAC Budget Subcommittee begins work.

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

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

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

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

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

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

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

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

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

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

### **Mid- June**

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

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

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

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

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

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

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

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

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

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

#### 2020

- **October 1** Budget modification requests for the FY20/21 mid-year budget sent to budget managers (if applicable)
- **October 26** Budget modification requests for the FY20/21 mid-year budget due to Budget Office
- **November 3** Budget modifications package due for Cabinet review
- **November 10** Budget modification package due to the DAC Budget Subcommittee for review
- **December 9** Board certifies mill levy for property tax collection in calendar year 2021
- **December** District-wide pupil projections due from the Enrollment Office

#### Budget Development Process

##### Winter 2021

- **January 4** Budget modification requests for the FY21/22 budget sent to budget managers
- **January 13** Board non-action on mid-year budget modifications to the FY20/21 adopted budget
- **January 20** Board work session on mid-year budget modifications to the FY20/21 adopted budget
- **January 27** Board action on mid-year budget modifications to the FY20/21 adopted budget
- **January 29** Budget modification requests for the FY21/22 budget due to Budget Office
- **February 1** Revised school pupil projections due
- **February 4** FY21/22 budget modifications due for Exec. Cabinet review
- **February 9** FY21/22 budget modifications and preliminary budget development assumptions due for review to DAC Budget Subcommittee & Cabinet
- **February 16** Tentative FY21/22 budget modifications and preliminary budget development assumptions second review to DAC Budget Subcommittee
- **February 23** DAC Budget Subcommittee vote on FY21/22 budget modifications and preliminary budget development assumptions
- **February 15** Per-pupil allocation budgets due to school principals
- **March 3** Base budget allocation sheets due to department budget managers

#### Board Deliberations

##### Spring 2021

- **March** Human Resources Department issues school staffing allocation letters to schools
- **March 10** Board non-action on preliminary budget development assumptions
- **March 17** Board Non-Action on preliminary budget development assumptions with DAC budget subcommittee
- **April 2** Schools return per-pupil allocation budgets to Budget and Planning Office
- **April 7** Tentative Board Worksession on Preliminary Budget
- **April 9** Departments return base budget allocation sheets to Budget and Planning Office
- **April 14** Board action on preliminary budget development assumptions
- **April 21** June modifications requests distributed if necessary
- **May TBD** Last day of state legislative session
- **May 3** Any June modifications to the FY21/22 budget are due
- **May 19** Projected delivery of proposed budget to the Board of Education (delivery no later than May 31) C.R.S. 22-44-108(1)(c)
- **June 10** Publish notice to the public that the proposed budget is available for review per C.R.S. 22-44-109(1)
- **May 26** Board non-action and public hearing for FY21/22 budget adoption and the following resolutions: Use of Portion of Beginning Fund Balance; Appropriation; Designation of Fund Balance; Reserves and Designations Applied to Fiscal Year Spending; Interfund Borrowing; and Student Fees, Fines, and Charges
- **June 2** Board budget work session and DAC budget subcommittee annual report presentation
- **June 9** Board action for adoption of FY 21/22 budget and all resolutions C.R.S. 22-44-105(5) and C.R.S. 22-44-105(1)(d.5)

July 1, 2021 Post Uniform Budget Summary to district's website for FY21/22 C.R.S. 22-44-105(5) and C.R.S. 22-44-105(1) (d.5)



# ACCOUNTING POLICY

## Fund Accounting

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

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

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

## Basis of Accounting

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

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

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

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

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

The District reports the following major governmental funds:

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

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

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

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

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

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

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

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

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

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



### Basis of Budgeting

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

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

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

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

### Cash and Investments

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

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

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

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

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

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

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

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

#### Post-Employment Health Care Benefits

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

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

#### Debt Policy

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

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

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

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

#### Fund Balance Classification

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

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

**Colorado Spring School District 11**  
**SCHEDULE OF REVENUE by SOURCE, EXPENDITURES by PROGRAM, and FUND EQUITY**  
**All District Funds**  
**FY2021-22**

	<b>Governmental Type Funds</b>			
	<b>General Preschool Risk Mgmt.</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>
<b>Beginning</b>				
<b>Fund Balances/Net Assets/Carryover</b>	\$ 76,081,018	\$ 50,563,586	\$ 23,773,809	\$ 23,424,459
<b>Revenues</b>				
Local Sources - Taxes	76,240,926	73,219,134	17,742,991	1,006,000
State Sources	148,277,005	6,886,849	-	-
Federal Sources	421,118	124,829,656	-	-
Charter School Revenue	746,411	-	-	1,268,296
Charges for Services	-	915,262	-	-
Interest on Investments	200,000	-	50,000	100,000
Tuition & Fees	186,000	-	-	-
Other Local Revenue	2,241,154	5,266,103	-	412,625
<b>Total Revenues</b>	<u>228,312,614</u>	<u>211,117,004</u>	<u>17,792,991</u>	<u>2,786,921</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In (Out) - Between Funds	46,373,774	(68,955,095)	-	21,510,326
	<u>46,373,774</u>	<u>(68,955,095)</u>	<u>-</u>	<u>21,510,326</u>
<b>Total Resources Available</b>	<u>\$ 350,767,406</u>	<u>\$ 192,725,495</u>	<u>\$ 41,566,800</u>	<u>\$ 47,721,706</u>
<b>Expenditures</b>				
Instruction Services	\$ 177,128,235	\$ 16,123,843	\$ -	\$ -
Pupil Services	19,156,863	72,408,974	-	-
Instruction Staff Support	19,113,384	-	-	-
General Administration	2,175,467	-	-	-
School Administration	25,767,943	-	-	-
Business Administration	3,311,158	361,134	-	-
Central Services	20,231,530	-	-	1,873,603
Maintenance & Operations	29,174,765	791,606	-	-
Transportation Services	7,459,636	-	-	-
Adult & Community Education	1,785,497	517,355	-	-
Debt Service	-	-	16,595,850	1,794,311
Capital Outlay	-	38,351,575	-	33,717,911
Food Services	-	12,105,454	-	-
Other	3,051,264	-	-	-
<b>Total Expenditures</b>	<u>308,355,742</u>	<u>140,659,941</u>	<u>16,595,850</u>	<u>37,385,825</u>
<b>Funds Assigned/Unassigned/Committed/Restricted</b>	42,411,664	52,065,554	24,970,950	10,335,881
<b>Ending Fund Balances/ Net Assets</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Fund Uses, Reserves and, Fund Balances/Net Assets</b>	<u>\$ 350,767,406</u>	<u>\$ 192,725,495</u>	<u>\$ 41,566,800</u>	<u>\$ 47,721,706</u>
<b>Unappropriated Fund Balance</b>	-	-	-	-
<b>Total Appropriation</b>	<u>\$ 350,767,406</u>	<u>\$ 192,725,495</u>	<u>\$ 41,566,800</u>	<u>\$ 47,721,706</u>

Internal Service	Trust & Agency	Grand Total	Payments Included in Other Funds (Internal Service Funds)	FY21-22 Adopted Grand Totals	%	FY20-21 Adopted Grand Totals
\$ 3,905,833	\$ 400,000	\$ 178,148,705	\$ -	\$ 178,148,705	27.5%	\$ 139,569,866
-	-	-	-	-	-	-
-	-	168,209,051	-	168,209,051	25.9%	164,074,474
-	-	155,163,854	-	155,163,854	23.9%	145,721,903
-	-	125,250,774	-	125,250,774	19.3%	53,276,437
-	-	2,014,707	-	2,014,707	0.3%	2,349,783
34,154,736	-	35,069,998	(24,001,305)	11,068,693	1.7%	11,209,261
15,000	-	365,000	-	365,000	0.1%	408,803
-	-	186,000	-	186,000	0.0%	405,597
-	10,500	7,930,382	-	7,930,382	1.2%	7,434,940
34,169,736	10,500	494,189,766	(24,001,305)	470,188,461	72.5%	384,881,198
1,076,970	-	5,975	-	5,975	0.0%	30,000
1,076,970	-	5,975	-	5,975	0.0%	30,000
<u>\$ 39,152,539</u>	<u>\$ 410,500</u>	<u>\$ 672,344,446</u>	<u>\$ (24,001,305)</u>	<u>\$ 648,343,141</u>	<u>100.0%</u>	<u>\$ 524,481,064</u>
\$ -	\$ -	\$ 193,252,078	\$ -	\$ 193,252,078	29.8%	\$ 179,342,613
-	-	91,565,837	-	91,565,837	14.1%	48,791,364
-	-	19,113,384	-	19,113,384	2.9%	16,594,683
-	-	2,175,467	-	2,175,467	0.3%	1,917,739
-	-	25,767,943	-	25,767,943	4.0%	21,391,621
-	-	3,672,292	-	3,672,292	0.6%	3,013,459
34,273,841	-	56,378,974	(24,001,305)	32,377,669	5.0%	32,779,286
-	-	29,966,371	-	29,966,371	4.6%	26,922,970
-	-	7,459,636	-	7,459,636	1.1%	5,790,581
-	-	2,302,852	-	2,302,852	0.4%	2,510,165
-	-	18,390,161	-	18,390,161	2.8%	17,640,153
-	-	72,069,486	-	72,069,486	11.1%	34,372,261
-	-	12,105,454	-	12,105,454	1.9%	11,096,772
-	410,500	3,461,764	-	3,461,764	0.5%	3,119,007
34,273,841	410,500	537,681,699	(24,001,305)	513,680,394	79.1%	405,282,674
-	-	129,784,049	-	129,784,049	20.0%	111,239,192
4,878,698	-	4,878,698	-	4,878,698	0.8%	7,959,198
<u>\$ 39,152,539</u>	<u>\$ 410,500</u>	<u>\$ 672,344,446</u>	<u>\$ (24,001,305)</u>	<u>\$ 649,033,966</u>	<u>99.9%</u>	<u>\$ 525,239,571</u>
690,825	-	690,825	-	690,825	0.1%	758,507
<u>\$ 38,461,714</u>	<u>\$ 410,500</u>	<u>\$ 671,653,621</u>	<u>\$ (24,001,305)</u>	<u>\$ 647,652,316</u>		<u>\$ 524,481,064</u>

# Summary of Transactions Between Funds

## Adopted Budget

### FY2021-2022

#### 1) Revenue Transfers:

From		To	
2000 Mill Levy Override Fund (1)	<i>Per Implementation Plan</i>	General Fund	
27-651-00-00000-521000-0000	20,733,272	10-000-00-00000-522700-0000	20,733,272
Mill Levy Override Fund (1)	<i>Per Implementation Plan</i>	General Fund - IT programs	
27-651-00-00000-521000-0000	6,075,550	10-000-00-00000-522700-0000	6,075,550
2000 Mill Levy Override Fund (1)	<i>Per Implementation Plan</i>	General Fund - IT programs	
27-651-00-00000-522100-0000	90,000	21-766-00-00000-522700-0000	90,000
General Fund	<i>Annual Allocation</i>	Capital Reserve Capital Projects	
10-000-00-00000-524300-0000	4,500,000	43-000-00-00000-521000-0000	4,500,000
General Fund	<i>2016 COP Payment</i>	Capital Reserve Capital Projects	
10-000-00-00000-524300-0000	519,015	43-000-00-00000-521000-0000	519,015
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	103,424	18-000-00-28520-521000-0000	60,812
		18-000-00-28530-521000-0000	23,884
		18-000-00-28560-521000-0000	18,728
General Fund	<i>BMF BUS-3 (School Bus purchases)</i>	Capital Reserve Capital Projects	
10-000-00-00000-524300-0000	300,000	43-000-00-00000-521000-0000	300,000
Production Printing	<i>Reimburse for FY17 copier purchase</i>		
68-000-00-00000-521000-0000	80,000	10-000-00-00000-526800-0000	80,000
<b>Total Revenue Transfers</b>	<b>35,317,261</b>		<b>35,317,261</b>

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

#### 2) User-Charges:

Debit		Credit	
<b>General Fund</b>		<b>General Fund</b>	
10-654-00-00900-085300-0000	527,825	10-678-00-26400-085300-0000	419,282
10-654-00-00900-085300-0001	208,325	10-672-00-26400-085300-0000	43,052
	736,150	10-678-00-26400-085300-0000	141,629
		10-672-00-26400-085300-0000	18,884
		10-678-00-26400-085300-0000	47,210
		10-678-00-26400-085300-0000	66,093
<b>General Fund</b>			736,150
10-622-00-18000-052000-0000	11,652		
10-622-00-18000-021620-0000	17,523		
10-748-00-27100-052000-0000	167,537	<b>Risk Management Fund</b>	
10-748-00-27100-021660-0000	41,774	18-664-00-28520-052900-0000	60,492
<b>Production Printing</b>		18-664-00-28530-052900-0000	10,084
68-768-00-25400-021660-0000	1,194	18-664-00-28540-052900-0000	4,790
68-768-00-25400-052000-0000	5,683	18-664-00-28560-052900-0000	169,997
	245,363		245,363
<b>Production Printing</b>		<b>General Fund</b>	
68-768-00-25000-050000-0000	24,380	10-762-00-26250-062100-0001	3,478
68-768-00-26210-050000-0000	3,113	10-762-00-26250-062200-0001	8,756
68-768-00-26250-041100-0000	135	10-658-00-25160-086000-0000	24,380
68-768-00-26250-041200-0000	323	10-762-00-26250-041100-0001	135
68-768-00-26250-062100-0000	3,478	10-762-00-26210-086000-0000	3,113
68-768-00-26250-062200-0000	8,756	10-762-00-26250-041200-0001	323
68-768-00-28000-085300-0000	727	10-672-00-28400-085300-0000	727
	40,912		40,912
<b>Total User-Charges</b>	<b>1,022,425</b>		<b>1,022,425</b>

# Summary of Transactions Between Funds

## Adopted Budget

### FY2021-2022

3) State Equalization Allocations:	
From	To
<b>Mandated Allocations:</b>	
General Fund	Preschool Fund
10-000-00-00000-581900-3141 3,826,456	19-000-00-00000-581000-0000 3,826,456
<b>Total Mandated Allocations</b> 3,826,456	3,826,456

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

5) 2017 MLO Allocations:	
From	To
<b>Mandated Allocations:</b>	
<b>2017 Mill Levy Override Fund</b> <i>Per Implementation Plan</i>	<b>General Fund</b>
27-651-00-00000-521000-2017 25,793,425	10-000-00-00000-522700-2017 25,793,425
<b>2017 Mill Levy Override Fund</b>	<b>Risk Management Fund</b>
27-651-00-00000-521800-2017 4,633	18-000-00-00000-522700-2017 4,633
<b>2017 Mill Levy Override Fund</b>	<b>Preschool Fund</b>
27-651-00-00000-521900-2017 100,934	19-000-00-00000-522700-2017 100,934
<b>2017 Mill Levy Override Fund</b>	<b>Food Service Fund</b>
27-651-00-00000-522100-2017 489,008	21-766-00-00000-522700-2017 489,008
<b>2017 Mill Levy Override Fund</b>	<b>Benefits Fund</b>
27-651-00-00000-526400-2017 7,448	64-000-00-00000-522700-2017 7,448
<b>2017 Mill Levy Override Fund</b>	<b>Print Production Fund</b>
27-651-00-00000-526800-2017 49,522	68-000-00-00000-522700-2017 49,522
<b>2017 Mill Levy Override Fund</b>	<b>Capital Reserve Fund</b>
27-651-00-00000-524300-2017 16,191,311	43-000-00-00000-522700-2017 16,191,311
<b>Total Mandated Allocations</b> 42,636,281	42,636,281





**Colorado Springs School District 11**  
**GENERAL FUND SUMMARY**  
Combining Schedule of Revenues, Expenditures by Program and Fund Balance  
FY2021-22

	Combined General Funds			Combining General Funds Adopted FY21-22			
	FY2018-19 Actual	FY2019-20 Actual	FY2020-21 Mid-Year	10 General Fund	18 Risk Management Fund	19 Preschool Program Fund	Total General Fund Funds
<b>Beginning Unassigned &amp; Other Fund Balance Available</b>							
Unassigned Fund Balance	\$ 20,077,327	\$ 28,337,382	\$ 58,779,434	\$ 56,121,956	\$ -	\$ -	\$ 56,121,956
Other Fund Balance	14,246,599	11,211,290	12,678,538	14,447,783	4,720,011	791,268	19,959,062
<b>Total Beginning Fund Balance</b>	<b>34,323,926</b>	<b>39,548,672</b>	<b>71,457,972</b>	<b>70,569,739</b>	<b>4,720,011</b>	<b>791,268</b>	<b>76,081,018</b>
<b>Revenues</b>							
Local Revenue	78,122,594	80,947,136	76,584,162	79,504,686	109,805	-	79,614,491
State Revenue	157,918,321	153,851,989	134,833,314	144,450,549	-	3,826,456	148,277,005
Federal Revenue	1,954,873	462,487	427,350	421,118	-	-	421,118
<b>Total Revenues</b>	<b>237,995,788</b>	<b>235,261,612</b>	<b>211,844,826</b>	<b>224,376,353</b>	<b>109,805</b>	<b>3,826,456</b>	<b>228,312,614</b>
<b>Other Financing Sources (Uses)</b>							
Investment Income	986,997	66,582	43,803	-	4,975	-	4,975
<b>Transfers In (Out)</b>							
Capital Reserve Capital Projects Fund	(6,095,845)	(5,655,728)	(5,022,439)	(5,319,015)	-	-	(5,319,015)
Food Service Fund	-	-	-	-	-	-	-
Designated Grant Fund	(658,015)	(156,928)	-	-	-	-	-
Risk Management Fund	-	-	-	(3,019,424)	3,019,424	-	-
2000 Mill Levy Override Fund	26,352,311	24,900,577	26,908,822	26,808,822	-	-	26,808,822
2017 Mill Levy Override Fund	20,024,022	20,655,054	24,813,992	25,793,425	4,633	100,934	25,898,992
Risk-Related Activities Fund	-	4,633	-	(1,100,000)	-	-	(1,100,000)
Production Printing Fund	80,000	80,000	80,000	80,000	-	-	80,000
Charter Schools	(14,023,687)	(3,000,000)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>26,665,783</b>	<b>36,894,190</b>	<b>46,824,178</b>	<b>43,243,808</b>	<b>3,029,032</b>	<b>100,934</b>	<b>46,373,774</b>
<b>Total Revenues &amp; Other Financing Sources (Uses)</b>	<b>264,661,571</b>	<b>272,155,802</b>	<b>258,669,004</b>	<b>267,620,161</b>	<b>3,138,837</b>	<b>3,927,390</b>	<b>274,686,388</b>
<b>Total Resources Available</b>	<b>298,985,497</b>	<b>311,704,474</b>	<b>330,126,976</b>	<b>338,189,900</b>	<b>7,858,848</b>	<b>4,718,658</b>	<b>350,767,406</b>
<b>Expenditures</b>							
Instruction Services	152,714,724	145,500,278	158,945,962	173,668,326	-	3,459,909	177,128,235
Pupil Services	15,246,816	15,272,183	16,169,370	19,156,863	-	-	19,156,863
Instruction Staff Support	16,446,963	15,731,040	17,174,625	17,854,635	-	1,258,749	19,113,384
General Administration	1,653,802	1,934,241	1,929,814	2,175,467	-	-	2,175,467
School Administration	20,886,393	19,873,922	21,466,170	25,767,943	-	-	25,767,943
Business Administration	2,594,179	2,605,150	2,602,995	3,311,158	-	-	3,311,158
Central Services	14,725,832	15,175,023	20,707,577	12,372,682	7,858,848	-	20,231,530
Maintenance & Operations	26,912,493	24,329,099	26,516,482	29,174,765	-	-	29,174,765
Transportation Services	5,546,125	4,978,589	5,800,439	7,459,636	-	-	7,459,636
Other Services	1,338,983	1,348,673	3,728,954	3,051,264	-	-	3,051,264
Community Services	1,187,658	1,020,494	1,627,986	1,785,497	-	-	1,785,497
Construction Services	182,857	38,326	250,000	-	-	-	-
<b>Total Expenditures</b>	<b>259,436,825</b>	<b>247,807,018</b>	<b>276,920,374</b>	<b>295,778,236</b>	<b>7,858,848</b>	<b>4,718,658</b>	<b>308,355,742</b>
<b>Fund Balances:</b>							
Restricted - TABOR	-	-	5,526,269	5,526,269	-	-	5,526,269
Restricted MYO	-	-	267,014	267,014	-	-	267,014
Committed TABOR Refunds	-	-	358,775	82,000	-	-	82,000
Assigned Encumbrance Carryover	-	-	142,500	142,500	-	-	142,500
Assigned for Strategic Plan	-	-	1,039,513	1,230,000	-	-	1,230,000
Assigned for Time Sheet System	-	-	-	2,400,000	-	-	2,400,000
Unassigned Contingency	-	-	45,722,531	32,613,881	-	-	32,613,881
Unassigned - Unanticipated	-	-	150,000	150,000	-	-	150,000
<b>Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>53,206,602</b>	<b>42,411,664</b>	<b>-</b>	<b>-</b>	<b>42,411,664</b>
<b>Total Expenditures &amp; Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>338,189,900</b>	<b>7,858,848</b>	<b>4,718,658</b>	<b>350,767,406</b>
<b>Fund Balances, End of Year</b>	<b>39,548,672</b>	<b>63,897,456</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Appropriation</b>			<b>330,126,976</b>	<b>338,189,900</b>	<b>7,858,848</b>	<b>4,718,658</b>	<b>350,767,406</b>

**Colorado Springs School District 11**  
**GENERAL FUND (Preschool & Risk Mgmt. Funds not Included)**  
**Schedule of Revenues, Expenditures, Fund Balance and Reserves**  
**FY2021-22**

	Actual			Budget		
	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Mid-Year	2020-22 Change	2020-22 Adopted
<b>Beginning Unassigned &amp; Other Fund Balance Available</b>						
Unassigned Fund Balance (GAAP Basis)	\$ 17,847,770	\$ 20,574,393	\$ 24,919,430	\$ 46,679,852	\$ 1,881,588	\$ 48,561,440
Other Fund Balance (GAAP Basis)	11,589,427	10,675,181	11,211,290	12,666,038	1,781,745	14,447,783
Fund Balance (GAAP Basis)	29,437,197	31,249,574	36,130,720	59,345,890	3,663,333	63,009,223
Budgetary Basis Adjustments:						
Less:						
Nonspendable - Inventory	-	-	-	(755,484)	-	(755,484)
Add:						
Unfunded Accrued Salaries & Benefits	-	-	-	8,316,000	-	8,316,000
<b>Total Beginning Fund Balance</b>	29,437,197	31,249,574	36,130,720	66,906,406	3,663,333	70,569,739
<b>Revenues</b>						
Local Revenue	\$ 74,703,247	\$ 78,490,526	\$ 80,119,244	\$ 76,479,591	\$ 3,025,095	\$ 79,504,686
State Revenue	127,643,206	140,477,971	149,650,253	131,359,658	13,090,891	144,450,549
Federal Revenue	1,721,096	1,954,873	462,487	427,350	(6,232)	421,118
<b>Total Revenues</b>	204,067,549	220,923,370	230,231,984	208,266,599	16,109,754	224,376,353
<b>Other Financing Sources (Uses)</b>						
Transfers In (Out)						
2000 Mill Levy Override Fund	26,581,342	26,352,311	24,900,577	26,908,822	(100,000)	26,808,822
2017 Mill Levy Override Fund	13,817,442	19,918,455	20,655,054	24,708,425	1,085,000	25,793,425
Risk Mgmt Fund	(2,582,349)	(2,542,149)	(3,025,063)	(3,029,748)	10,324	(3,019,424)
Capital Reserve Fund	(7,463,311)	(6,095,845)	(5,655,728)	(5,022,439)	(296,576)	(5,319,015)
Food Service Fund	(288,531)	-	-	-	-	-
Risk-Related Activities Fund	-	-	(3,000,000)	-	(1,100,000)	(1,100,000)
Production Printing Fund	80,000	80,000	80,000	80,000	-	80,000
Designated Grant Fund	(160,251)	(658,015)	(156,928)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	29,984,342	37,054,757	33,797,912	43,645,060	(401,252)	43,243,808
<b>Total Resources Available</b>	263,489,088	289,227,701	300,160,616	318,818,065	19,371,835	338,189,900
<b>Expenditures</b>						
Instruction Services	139,560,562	149,739,369	142,510,324	155,809,573	17,858,753	173,668,326
Pupil Services	13,044,857	15,236,712	15,272,183	16,169,370	2,987,493	19,156,863
Instruction Staff Support	14,844,851	15,773,874	15,010,589	15,945,156	1,909,479	17,854,635
General Administration	1,505,860	1,648,706	1,934,241	1,929,814	245,653	2,175,467
School Administration	20,072,612	20,925,266	19,873,922	21,466,170	4,301,773	25,767,943
Business Administration	2,409,369	2,579,932	2,605,150	2,602,995	708,163	3,311,158
Central Services	10,148,781	13,782,009	11,893,136	13,764,524	(1,391,842)	12,372,682
Maintenance & Operations	23,378,235	25,117,813	24,329,099	26,516,482	2,658,283	29,174,765
Transportation Services	4,960,823	5,492,510	4,978,589	5,800,439	1,659,197	7,459,636
Other Services	991,283	1,397,493	1,348,673	3,728,954	(677,690)	3,051,264
Community Services	1,052,000	1,187,658	1,020,494	1,627,986	157,511	1,785,497
Construction Services	270,281	215,639	38,326	250,000	(250,000)	-
<b>Total Expenditures</b>	232,239,514	253,096,981	240,814,726	265,611,463	30,166,773	295,778,236
<b>Fund Balances</b>						
Restricted - TABOR Reserve	-	-	-	5,526,269	-	5,526,269
Restricted - MYO	-	-	-	267,014	-	267,014
Assigned - Strategic Plan	-	-	-	358,775	(276,775)	82,000
Assigned - Time Sheet System	-	-	-	142,500	-	142,500
Assigned - Encumbrances	-	-	-	1,039,513	190,487	1,230,000
Assigned - AMP Implementation	-	-	-	-	2,400,000	2,400,000
Unassigned - Contingency	-	-	-	45,722,531	(13,108,650)	32,613,881
Unassigned - Unanticipated	-	-	-	150,000	-	150,000
<b>Total Fund Balances</b>	-	-	-	53,206,602	(10,794,938)	42,411,664
<b>Total Expenditures &amp; Fund Balances</b>				318,818,065	19,371,835	338,189,900
<b>Fund Balances, End of Year</b>	\$ 31,249,574	\$ 36,130,720	\$ 59,345,890	\$ -	\$ -	\$ -
<b>Total Appropriation</b>				<b>\$ 318,818,065</b>	<b>\$ 19,371,835</b>	<b>\$ 338,189,900</b>

**Colorado Springs School District 11**  
**GENERAL FUND (Preschool & Risk Mgmt. Funds not Included)**  
**Schedule of Revenues and Fund Balance**  
**Adopted FY2021-22**

DESCRIPTION	Actual Revenues			Budget		
	FY2017-18	FY2018-19	FY2019-20	Mid-Year FY2020-21	Change	Adopted FY2021-22
<b>Beginning Fund Balance</b>						
Unassigned Fund Balance (GAAP Basis)	\$ 17,847,770	\$ 20,574,393	\$ 46,679,852	\$ 46,679,852	\$ 4,281,588	\$ 50,961,440
Other Fund Balance (GAAP Basis)	11,589,427	10,675,181	12,666,038	12,666,038	(618,255)	12,047,783
Fund Balance (GAAP Basis)	29,437,197	31,249,574	59,345,890	59,345,890	3,663,333	63,009,223
Budgetary Basis Adjustments:						
Nonspendable - Inventory	-	-	-	(755,484)	-	(755,484)
Unfunded Accrued Salaries & Benefits	-	-	-	8,316,000	-	8,316,000
<b>Total Fund Balance</b>	29,437,197	31,249,574	59,345,890	66,906,406	3,663,333	70,569,739
1110 Property Taxes Current	\$ 60,268,530	\$ 61,059,315	\$ 63,398,091	\$ 61,994,949	2,951,150	\$ 64,946,099
1110 2000 MLO to Charter Schools	(1,494,554)	(1,457,319)	(1,471,435)	(1,398,538)	(22,938)	(1,421,476)
1110 2017 MLO to Charter Schools	(2,815,836)	(2,864,911)	(2,854,183)	(2,790,618)	(44,408)	(2,835,026)
1140 Property Taxes Delinquent	155,369	205,906	92,007	135,000	15,000	150,000
1141 Property Taxes Abatement Refunds	(422,704)	(297,865)	(192,274)	(300,000)	-	(300,000)
<b>Total Property Tax Revenue</b>	55,690,805	56,645,126	58,972,206	57,640,793	2,898,804	60,539,597
1120 Specific Ownership Tax Collected in Prior Year	7,300,889	6,409,153	7,299,050	7,304,399	(428,336)	6,876,063
1120 Specific Ownership Other Funds	7,400,008	10,847,366	9,417,842	8,825,266	-	8,825,266
1311 Tuition - Digital School	18,360	11,220	-	-	-	-
1311 Tuition Summer Literacy	29,987	34,400	-	-	-	-
1313 Tuition - Adult	34,465	33,599	21,955	-	-	-
1314 Montessori Tuition	140,873	163,752	127,449	55,000	85,000	140,000
1323 Tuition from Excess Costs	45,557	35,773	57,271	35,000	11,000	46,000
1510 Investment Interest	491,200	918,075	954,528	200,000	-	200,000
1710 Gate Receipts	112,942	87,693	56,911	60,000	50,000	110,000
1740 Athletic Fees	214,254	229,630	132,254	100,000	30,000	130,000
1831 Tesla Day Care Revenue	186,938	200,582	187,857	184,590	-	184,590
1900 Instructional Event Fees (Intramurals, science & art)	12,957	38,164	32,463	12,865	-	12,865
1900 Misc Revenue-Sub Reimbursements	9,742	1,454	1,614	5,000	(3,500)	1,500
1900 Vehicle Operation Services	92,790	118,166	72,218	-	-	-
1900 Vehicle Services	2,610	-	-	-	-	-
1910 Facility Rental Revenue	664,180	641,578	409,241	40,000	360,000	400,000
1911 Child Care Facility Rental	109,394	108,226	86,371	-	-	-
1912 Wireless Tower Rent	81,257	138,031	143,674	130,382	-	130,382
1920 Donations and Gifts	78,097	12,500	17,250	2,000	-	2,000
1935 Sale of Equipment	34,396	90,862	36,686	8,000	-	8,000
1940 Instructional Materials Fees	200	1,815	-	-	-	-
1954 Charter School Services Buyback Services	610,208	577,145	603,366	544,970	(55,383)	489,587
19541 Charter School Administration Fee	252,714	245,638	249,991	224,169	32,655	256,824
1959 Reimbursement Crossing Guards Program	172,187	172,187	172,187	72,188	99,999	172,187
1960 High School Parking Fees	25,922	27,724	25,058	20,000	-	20,000
1971/1972 Overhead & Indirect Cost Revenue	555,597	439,773	735,178	714,525	-	714,525
1980 Advertising Revenue	8,270	8,650	5,325	6,000	(1,000)	5,000
1990 Revenue Miscellaneous Other	237,924	53,675	187,341	58,800	-	58,800
1990 Revenue Miscellaneous E-Rate Reimbursement	-	102,006	54,144	54,144	(54,144)	-
1990 GED Testing	6,501	6,327	3,589	1,500	-	1,500
1991 Revenue - Staff Development In-service	82,023	90,236	56,225	30,000	-	30,000
1999 Unanticipated Revenues	-	-	-	150,000	-	150,000
<b>Total Local Revenue Sources</b>	74,703,247	78,490,526	80,119,244	76,479,591	3,025,095	79,504,686

**Colorado Springs School District 11**  
**GENERAL FUND (Preschool & Risk Mgmt. Funds not Included)**  
**Schedule of Revenues and Fund Balance**  
**Adopted FY2021-22**

DESCRIPTION	Actual Revenues			Budget		
	FY2017-18	FY2018-19	FY2019-20	Mid-Year FY2020-21	Change	Adopted FY2021-22
3110 State Equalization	135,211,361	144,672,355	154,719,487	134,168,102	13,981,909	148,150,011
3111 State Equalization - CPKP Hold Harmless @ .42 PPR	574,894	608,832	-	-	-	-
3115 At-Risk Supplemental Overpay	321,462	320,234	319,939	478,257	-	478,257
Less allocation to:						
3141 Preschool Fund - Preschool Program	(3,109,166)	(3,416,663)	(4,090,485)	(3,473,656)	(352,800)	(3,826,456)
Charter Schools - Total Program	(13,872,708)	(13,416,523)	(13,008,427)	(12,208,506)	(632,694)	(12,841,200)
Charter Schools - At-Risk Supplemental	(201,948)	(165,673)	(185,696)	(165,672)	-	(165,672)
3120 Vocational Education	794,118	593,141	751,862	743,825	-	743,825
3130 Special Education	4,486,575	4,509,805	5,171,092	5,130,476	-	5,130,476
3130 Special Education - to Charter Schools	(206,419)	(169,050)	(257,175)	(249,555)	-	(249,555)
3139 English Language Proficiency Professional Dev.	577,524	574,638	536,042	530,670	-	530,670
3139 English Language Proficiency - to Charter Schools	-	(160,561)	(108,370)	(87,489)	-	(87,489)
3140 English Language Proficiency	423,837	442,893	456,518	473,781	-	473,781
3140 English Language Proficiency - to Charter Schools	(249,778)	(102,002)	(92,292)	(78,109)	-	(78,109)
3150 Gifted & Talented	259,173	257,560	249,540	249,119	-	249,119
3150 Gifted & Talented - to Charter Schools	(13,414)	(9,878)	(9,283)	-	-	-
3160 State Transportation	1,115,207	1,092,419	1,245,668	1,205,891	-	1,205,891
3206 READ Act	1,260,862	-	-	-	-	-
3206 READ Act - to Charter Schools	(52,438)	-	-	-	-	-
3210 State Equalization Audit Adjustment	-	(18,969)	-	-	-	-
3235 Additional At-Risk Funding	237,180	232,635	227,796	237,000	-	237,000
3237 Career Success Pilot Program	86,884	157,828	-	-	-	-
3260 State Transportation Audit Adjustment	-	(2,074)	-	(94,476)	94,476	-
3898 State On Behalf Payment (to PERA)	-	4,477,024	3,724,037	4,500,000	-	4,500,000
<b>Total State Revenue Sources</b>	<b>127,643,206</b>	<b>140,477,971</b>	<b>149,650,253</b>	<b>131,359,658</b>	<b>13,090,891</b>	<b>144,450,549</b>
4000 Junior ROTC	222,890	232,772	205,485	229,600	-	229,600
4041 Unrestricted Federal Impact Aid	197,048	259,203	169,334	200,000	-	200,000
4041 Unrestricted Federal Impact Aid - to Charter Schools	(11,245)	(12,385)	(8,843)	(2,250)	(6,232)	(8,482)
4041 Restricted Federal Impact Aid	65,659	106,683	96,511	-	-	-
9003 Medicaid Reimbursement	1,246,744	1,368,600	-	-	-	-
<b>Total Federal Revenue Sources</b>	<b>1,721,096</b>	<b>1,954,873</b>	<b>462,487</b>	<b>427,350</b>	<b>(6,232)</b>	<b>421,118</b>
<b>Total Revenues</b>	<b>204,067,549</b>	<b>220,923,370</b>	<b>230,231,984</b>	<b>208,266,599</b>	<b>16,109,754</b>	<b>224,376,353</b>
<b>Non-Operating Revenues - Transfers In (Out)</b>						
Risk Management Fund - Transfer (Out)	(2,475,008)	(2,415,999)	(2,916,000)	(2,916,000)	-	(2,916,000)
Risk Management Fund for FNS Insurance- Trnsfr (Out)	(107,341)	(126,150)	(109,063)	(113,748)	10,324	(103,424)
Capital Reserve Fund - Transfer (Out)	(4,549,300)	(4,500,000)	(4,500,000)	(3,500,000)	(1,000,000)	(4,500,000)
Capital Reserve Fund - Energy Lease	(649,200)	(457,008)	-	-	-	-
Capital Reserve Fund - ES Renovation COP's	(521,811)	(518,837)	(520,728)	(522,439)	3,424	(519,015)
Capital Reserve Fund - Non-recurring	(1,743,000)	(620,000)	(635,000)	(1,000,000)	700,000	(300,000)
Food Service Fund - Transfer (Out)	(288,531)	-	-	-	-	-
Production Printing Fund - Transfer In (Out)	80,000	80,000	80,000	80,000	-	80,000
Risk-Related Funds - Transfer (Out)	-	-	(3,000,000)	-	(1,100,000)	(1,100,000)
Designated Grant Fund - Transfer (Out)	(160,251)	(658,015)	(156,928)	-	-	-
2000 Mill Levy Override Fund - Recurring	26,581,342	26,352,311	24,150,577	24,508,272	2,400,550	26,908,822
2000 Mill Levy Override Fund - Non-Recurring	-	-	750,000	2,400,550	(2,500,550)	(100,000)
2017 Mill Levy Override Fund - Recurring	13,817,442	19,918,455	20,655,054	22,293,455	1,085,000	23,378,455
2017 Mill Levy Override Fund - Non-Recurring	-	-	-	2,414,970	-	2,414,970
<b>Total Non-Operating Revenues</b>	<b>29,984,342</b>	<b>37,054,757</b>	<b>33,797,912</b>	<b>43,645,060</b>	<b>(401,252)</b>	<b>43,243,808</b>
<b>Total Resources</b>	<b>263,489,088</b>	<b>289,227,701</b>	<b>323,375,786</b>	<b>\$318,818,065</b>	<b>\$19,371,835</b>	<b>338,189,900</b>

**Footnotes:**

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

202,780,780	\$212,140,823	\$ 225,416,628	\$203,467,450	16,504,723	\$219,972,173
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2. READ Act revenues and expenditures moved to Designated Purpose Grants Fund  
3. Medicaid revenues and expenditures moved to Designated Purpose Grants Fund



**General Fund (Preschool & Risk Mgmt. Funds not Included)**  
**Adopted Budget - FY2021-2022**  
**Expenditure Summary by Program**

DESCRIPTION	Actual Audited Expenditures					
	FY2017-18		FY2018-19		FY2019-20	
	AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>Instructional Services</b>						
- Instructional Services	138,483,930	59.6%	148,356,948	58.6%	141,739,570	58.9%
- Post Employment Benefits	1,076,632	0.5%	1,382,422	0.5%	770,754	0.3%
<b>TOTAL Instructional Services</b>	139,560,562	60.1%	149,739,370	59.2%	142,510,324	59.2%
Pupil Support Services	13,044,857	5.6%	15,236,712	6.0%	15,272,183	6.3%
Instructional Support Services	14,844,851	6.4%	15,773,874	6.2%	15,010,589	6.2%
<b>TOTAL Student Support</b>	27,889,708	12.0%	31,010,586	12.3%	30,282,772	12.6%
<b>TOTAL Instruction and Student Support</b>	167,450,270	72.1%	180,749,956	71.4%	172,793,096	71.8%
General Administration	1,505,860	0.6%	1,648,706	0.7%	1,934,241	0.8%
School Administration	20,072,612	8.6%	20,925,266	8.3%	19,873,922	8.3%
Business Administration	2,409,369	1.0%	2,579,932	1.0%	2,605,150	1.1%
Student Transportation Services	4,960,823	2.1%	5,492,510	2.2%	4,978,589	2.1%
Central Services	9,161,541	3.9%	13,782,009	5.4%	11,893,136	4.9%
Security Services	3,166,627	1.4%	3,409,022	1.3%	3,383,619	1.4%
Maintenance & Operations	16,678,398	7.2%	16,455,078	6.5%	16,195,811	6.7%
Utilities	4,520,450	1.9%	5,253,713	2.1%	4,749,669	2.0%
<b>TOTAL Security, M&amp;O &amp; Utilities</b>	24,365,475	10.5%	25,117,813	9.9%	24,329,099	10.1%
Other Services	245,698	0.1%	256,673	0.1%	265,633	0.1%
- Post Employment Benefits	745,585	0.3%	1,140,820	0.5%	1,083,040	0.4%
Community Services	1,052,000	0.5%	1,187,658	0.5%	1,020,494	0.4%
Construction Services	270,281	0.1%	215,639	0.1%	38,326	0.0%
<b>TOTAL Administration and Support Services</b>	64,789,244	27.9%	72,347,026	28.6%	68,021,630	28.2%
<b>TOTAL Expenditures</b>	<b>232,239,514</b>	<b>100.0%</b>	<b>253,096,982</b>	<b>100.0%</b>	<b>240,814,726</b>	<b>100.0%</b>
<b>Non-Recurring Fund Balance</b>						
- Restricted TABOR Emergency	-		-		-	
- Restricted for TABOR Refunds	-		-		-	
- Restricted for Multi-Year Obligations	-		-		-	
Assigned, Encumbrance Carryover	-		-		-	
Assigned, Strategic Plan	-		-		-	
Assigned, Time Sheet System	-		-		-	
Unassigned, Contingency	-		-		-	
Unassigned, Unanticipated	-		-		-	
Total Non-Recurring Fund Balance	-		-		-	
<b>TOTAL Expenditures and Fund Balance</b>	<b>\$232,239,514</b>		<b>\$253,096,982</b>		<b>\$240,814,726</b>	

**General Fund (Preschool & Risk Mgmt. Funds not Included)**  
**Adopted Budget - FY2021-2022**  
**Expenditure Summary by Program**

Mid-Year Budget		Adopted Budget - FY2021-2022				DESCRIPTION
FY2020-21		RECURRING	NON-RECURRING	TOTAL	% of	
AMOUNT	%	EXPENDITURES	EXPENDITURES	ADJUSTED BUDGET	BUDGET	
150,860,459	56.8%	163,629,759	6,673,103	170,302,862	57.5%	<b>Instructional Services</b>
4,949,114	1.9%	949,114	2,500,000	3,449,114	1.2%	- Post Employment Benefits
155,809,573	58.7%	164,578,873	9,173,103	173,751,976	58.7%	<b>TOTAL Instructional Services</b>
16,169,370	6.1%	19,188,363	51,223	19,239,586	6.5%	Pupil Support Services
15,945,156	6.0%	17,865,339	-	17,865,339	6.0%	Instructional Support Services
32,114,526	12.1%	37,053,702	51,223	37,104,925	12.5%	<b>TOTAL Student Support</b>
187,924,099	70.8%	201,632,575	9,224,326	210,856,901	71.2%	<b>TOTAL Instruction &amp; Student Support</b>
1,929,814	0.7%	2,175,467	-	2,175,467	0.7%	General Administration
21,466,170	8.1%	22,095,943	3,754,000	25,849,943	8.7%	School Administration
2,602,995	1.0%	3,274,453	36,705	3,311,158	1.1%	Business Administration
5,800,439	2.2%	7,459,636	-	7,459,636	2.5%	Student Transportation Services
13,764,524	5.2%	12,062,572	310,110	12,372,682	4.2%	Central Services
3,296,339	1.2%	3,654,163	-	3,654,163	1.2%	Security Services
17,052,370	6.4%	18,240,175	808,540	19,048,715	6.4%	Maintenance & Operations
6,167,773	2.3%	6,471,887	-	6,471,887	2.2%	Utilities
26,516,482	10.0%	28,366,225	808,540	29,174,765	9.9%	<b>TOTAL Security, M&amp;O &amp; Utilities</b>
274,051	0.1%	296,361	-	296,361	0.1%	Other Services
3,454,903	1.3%	754,903	2,000,000	2,754,903	0.9%	- Post Employment Benefits
1,627,986	0.6%	1,785,497	-	1,785,497	0.6%	Community Services
250,000	0.1%	-	-	-	0.0%	Construction Services
77,687,364	29.2%	78,271,057	6,909,355	85,180,412	28.8%	<b>TOTAL Administration and Support Services</b>
<b>265,611,463</b>	<b>100.0%</b>	<b>279,903,632</b>	<b>16,133,681</b>	<b>296,037,313</b>	<b>100.0%</b>	<b>TOTAL Expenditures and Transfers</b>
5,526,269		-	5,526,269	5,526,269		<b>Non-Recurring Reserves</b>
-		-	-	0		- Restricted TABOR Emergency
267,014		-	267,014	267,014		- Restricted for TABOR Refunds
1,039,513		-	1,230,000	1,230,000		- Restricted for Multi-Year Obligations
358,775		-	-	-		Assigned, Encumbrance Carryover
142,500		-	142,500	142,500		Assigned, Strategic Plan
45,722,531		-	34,836,804	34,836,804		Assigned, Time Sheet System
150,000		-	150,000	150,000		Unassigned, Contingency
53,206,602		-	42,152,587	42,152,587		Unassigned, Unanticipated
						Total Non-Recurring Fund Balance
<b>\$318,818,065</b>		<b>\$279,903,632</b>	<b>\$58,286,268</b>	<b>\$338,189,900</b>		<b>TOTAL Expenditures and Fund Balance</b>

**General Fund (Preschool & Risk Mgmt. Funds not Included)**  
**Adopted Budget - FY2021-2022**  
**Expenditure Summary by Object**

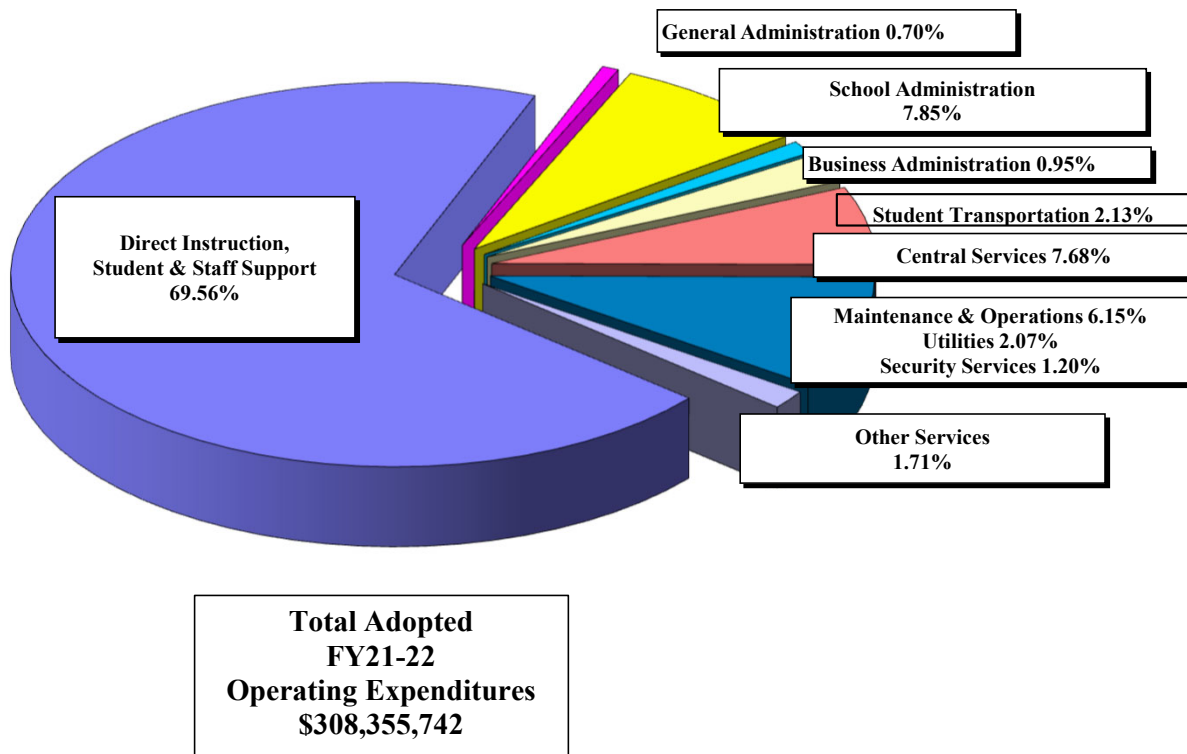
DESCRIPTION	Actual Audited Expenditures					
	FY2017-18		FY2018-19		FY2019-20	
	AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>Salary and Fringe Benefits</b>						
Teacher Salaries	101,254,552	43.6%	108,363,977	42.8%	105,100,349	43.6%
Teacher Retirement Plan Payments	1,076,632	0.5%		0.0%	770,754	0.3%
Teacher Benefits	31,129,438	13.4%	36,156,666	14.3%	35,101,262	14.6%
<b>SUBTOTAL Teachers Salaries &amp; Benefits</b>	<b>133,460,622</b>	<b>57.5%</b>	<b>144,520,643</b>	<b>57.1%</b>	<b>140,972,365</b>	<b>58.5%</b>
Administrator Salaries	11,688,300	5.0%	12,405,961	4.9%	11,790,282	4.9%
Professional Salaries	7,874,772	3.4%	8,511,083	3.4%	8,236,539	3.4%
ESP Salaries	32,330,776	13.9%	34,179,671	13.5%	32,826,641	13.6%
Non-teacher Retirement Plan Payments	745,585	0.3%	0	0.0%	761,301	0.3%
Administrator Benefits	3,358,383	1.4%	3,872,423	1.5%	3,752,303	1.6%
Professional Benefits	2,366,038	1.0%	2,875,309	1.1%	2,731,549	1.1%
ESP Benefits	11,625,550	5.0%	13,276,826	5.2%	12,939,619	5.4%
<b>TOTAL Salary and Fringe Benefits</b>	<b>203,450,026</b>	<b>87.6%</b>	<b>219,641,916</b>	<b>86.8%</b>	<b>214,010,599</b>	<b>88.9%</b>
<b>Non-Salary Expenditures</b>						
Purchased Services	14,308,263	6.2%	14,140,339	5.6%	12,977,853	5.4%
Supplies & Materials	11,799,975	5.1%	12,462,444	4.9%	9,691,116	4.0%
Capital Outlay	3,320,275	1.4%	7,712,207	3.0%	4,950,745	2.1%
Other Expenses	240,018	0.1%	(331,706)	-0.1%	(287,369)	-0.1%
<b>TOTAL Non-Salary Expenditures</b>	<b>29,668,531</b>	<b>12.8%</b>	<b>33,983,284</b>	<b>13.4%</b>	<b>27,332,345</b>	<b>11.3%</b>
<b>Indirect Costs/User Charges</b>						
- Instructional Programs	5,861	0.00%	5,861	0.00%	5,861	0.00%
- Instructional Staff Support Services	3,675	0.00%	3,675	0.00%	3,675	0.00%
- General Administration Services	-	0.00%	-	0.00%	-	0.00%
- Business Administration Services	(129,961)	-0.06%	(105,581)	-0.04%	(105,581)	-0.04%
- Maintenance & Operations Services	(853,936)	-0.37%	(528,218)	-0.21%	(528,218)	-0.22%
- Central Services	85,000	0.04%	85,727	0.03%	85,727	0.04%
- Community Services	10,318	0.00%	10,318	0.00%	10,318	0.00%
<b>TOTAL Indirect Costs</b>	<b>(879,043)</b>	<b>-0.38%</b>	<b>(528,218)</b>	<b>-0.21%</b>	<b>(528,218)</b>	<b>-0.22%</b>
<b>TOTAL Expenditures</b>	<b>232,239,514</b>	<b>100.0%</b>	<b>253,096,982</b>	<b>100.0%</b>	<b>240,814,726</b>	<b>100.0%</b>
<b>Non-Recurring Fund Balance</b>						
- Restricted TABOR Emergency	-		-		-	
- Restricted for TABOR Refunds	-		-		-	
- Restricted for Multi-Year Obligations	-		-		-	
Assigned, Encumbrance Carryover	-		-		-	
Assigned, Strategic Plan	-		-		-	
Assigned, Academic Master Plan (AMP)	-		-		-	
Assigned, Time Sheet System	-		-		-	
Unassigned, Contingency	-		-		-	
Unassigned, Unanticipated	-		-		-	
Total Non-Recurring Fund Balance	-		-		-	
<b>TOTAL Expenditures and Fund Balance</b>	<b>\$232,239,514</b>		<b>\$253,096,982</b>		<b>\$240,814,726</b>	



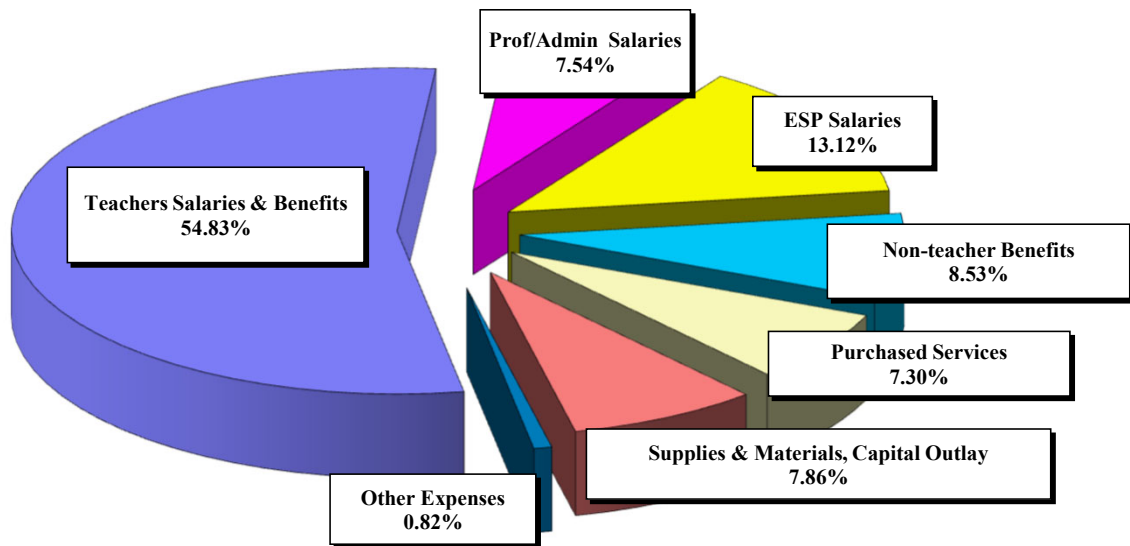
**General Fund (Preschool & Risk Mgmt. Funds not Included)**  
**Adopted Budget - FY2021-2022**  
**Expenditure Summary by Object**

Mid-Year Budget		Adopted Budget - FY2021-2022				DESCRIPTION
FY2020-21 AMOUNT	%	RECURRING EXPENDITURES	NON- RECURRING EXPENDITURES	TOTAL ADJUSTED BUDGET	% of BUDGET	
108,981,301	41.0%	120,797,324	-	120,797,324	40.9%	<b>Salary and Fringe Benefits</b>
4,949,114	1.9%	949,114	2,500,000	3,449,114	1.2%	Teacher Salaries
35,486,233	13.4%	39,429,862	-	39,429,862	13.3%	Teacher Retirement Plan Payments
149,416,648	56.3%	161,176,300	2,500,000	163,676,300	55.4%	Teacher Benefits
						<b>SUBTOTAL Teachers Salaries &amp; Benefits</b>
12,038,761	4.5%	12,685,362	-	12,685,362	4.3%	Administrator Salaries
8,097,756	3.0%	9,935,651	-	9,935,651	3.4%	Professional Salaries
35,101,616	13.2%	40,915,466	-	40,915,466	13.8%	ESP Salaries
3,454,903	1.3%	754,903	2,000,000	2,754,903	0.9%	Non-teacher Retirement Plan Payments
3,050,151	1.1%	4,066,821	-	4,066,821	1.4%	Administrator Benefits
2,680,008	1.0%	3,088,969	-	3,088,969	1.0%	Professional Benefits
14,322,148	5.4%	15,513,401	-	15,513,401	5.2%	ESP Benefits
228,161,991	85.9%	248,136,873	4,500,000	252,636,873	85.5%	<b>TOTAL Salary and Fringe Benefits</b>
						<b>Non-Salary Expenditures</b>
14,903,024	5.6%	13,200,740	1,525,000	14,725,740	5.0%	Purchased Services
19,040,332	7.2%	20,278,444	983,775	21,262,219	7.2%	Supplies & Materials
2,888,262	1.1%	6,303,017	-	6,303,017	2.1%	Capital Outlay
618,109	0.2%	600,784	-	600,784	0.2%	Other Expenses
37,449,727	14.1%	40,382,985	2,508,775	42,891,760	14.5%	<b>TOTAL Non-Salary Expenditures</b>
						<b>Indirect Costs</b>
5,861	0.0%	5,861	-	5,861	0.00%	- Instructional Programs
3,418	0.0%	3,418	-	3,418	0.00%	- Instructional Staff Support Services
-	0.0%	-	-	-	0.00%	- General Administration Services
(105,581)	0.0%	(105,581)	-	(105,581)	-0.04%	- Business Administration Services
-	0.0%	-	-	0	0.00%	- Maintenance & Operations Services
85,727	0.0%	85,727	-	85,727	0.03%	- Central Services
10,320	0.0%	10,320	-	10,320	0.00%	- Community Services
(255)	0.00%	(255)	-	(255)	0.00%	<b>TOTAL Indirect Costs</b>
<b>265,611,463</b>	<b>100.0%</b>	<b>288,519,603</b>	<b>7,008,775</b>	<b>295,528,378</b>	<b>100.0%</b>	<b>TOTAL Expenditures</b>
						<b>Non-Recurring Reserves</b>
5,526,269		-	5,526,269	5,526,269		- Restricted TABOR Emergency
-		-	-	0		- Restricted for TABOR Refunds
267,014		-	267,014	267,014		- Restricted for Multi-Year Obligations
1,039,513		-	1,230,000	1,230,000		Assigned, Encumbrance Carryover
358,775		-	82,000	82,000		Assigned, Strategic Plan
-		-	2,400,000	2,400,000		Assigned, IT Programs
142,500		-	142,500	142,500		Assigned, Time Sheet System
45,722,531		-	32,863,739	32,863,739		Unassigned, Contingency
150,000		-	150,000	150,000		Unassigned, Unanticipated
53,206,602		-	42,661,522	42,661,522		Total Non-Recurring Fund Balance
<b>\$318,818,065</b>		<b>\$288,519,603</b>	<b>49,670,297</b>	<b>\$338,189,900</b>		<b>TOTAL Expenditures and Fund Balance</b>

**FY21-22 Adopted Budget - General Fund**  
**(Includes Preschool & Risk Management Fund)**  
**Expenditure Summary by Program**



**FY21-22 Adopted Budget - General Fund**  
**(Includes Preschool & Risk Management Fund)**  
**Expenditure Summary by Object**



**Total Adopted  
FY21-22  
Operating Expenditures  
\$308,355,742**

Colorado Springs School District 11  
GENERAL FUND EXPENDITURES  
**Adopted Budget FY2021-2022**  
**Consolidated Program & Object Summary**

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
00100- 18000 Instructional Programs	-	103,448,715	109,637	10,503,086	114,061,438	-	33,523,340	34,629	4,127,703	37,685,672
21000 Pupil Services	113,231	12,379,533	672,487	836,527	14,001,778	30,773	4,047,598	214,148	332,440	4,624,959
22000 Instructional Staff Support	1,612,028	5,125,698	3,204,895	2,114,933	12,057,554	511,134	1,667,847	965,866	780,231	3,925,078
23000 General Administration	458,513	158,939	210,447	220,862	1,048,761	108,277	36,074	62,965	69,020	276,336
24000 School Administration	9,006,178	316,435	86,324	6,405,239	15,814,176	2,797,289	76,697	20,066	2,466,973	5,361,025
25000 Business Administration	583,599	-	1,101,201	780,225	2,465,025	145,429	-	357,029	259,657	762,115
26000 Maint., Oper. & Security	235,024	-	441,017	13,442,785	14,118,826	54,218	-	136,426	4,931,818	5,122,462
27000 Student Transportation	104,703	-	149,805	4,160,650	4,415,158	34,253	-	58,415	1,668,668	1,761,336
28000 Central Services	896,743	37,146	3,721,669	1,458,647	6,114,205	268,182	8,302	1,152,096	558,313	1,986,893
29000 Other Support Services	352,246	360	112,247	318,201	783,054	34,000	80	35,965	119,389	189,434
33000 Community Services	-	186,185	125,922	674,311	986,418	-	58,851	39,104	196,789	294,744
Total Before Fund Balance	13,362,265	121,653,011	9,935,651	40,915,466	185,866,393	3,983,555	39,418,789	3,076,709	15,511,001	61,990,054
Percent	4.5%	41.1%	3.4%	13.8%	62.8%	1.3%	13.3%	1.0%	5.2%	21.0%
Per Pupil	527	4,797	392	1,613	7,329	157	1,554	121	612	2,444
90000 Fund Balance	-	-	-	-	-	-	-	-	-	-
Total	13,362,265	121,653,011	9,935,651	40,915,466	185,866,393	3,983,555	39,418,789	3,076,709	15,511,001	61,990,054

Colorado Springs School District 11  
GENERAL FUND EXPENDITURES  
Adopted Budget FY2021-2022  
Consolidated Program & Object Summary

FPC  
25,360

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Per Pupil	Program # & Name
5,447,760	6,663,006	2,958,258	6,846,331	5,861	173,668,326	58.7%	6,848	00100- 18000 Instructional Programs
278,298	244,498	4,560	2,770	-	19,156,863	6.5%	755	21000 Pupil Services
1,092,116	722,781	32,293	21,395	3,418	17,854,635	6.0%	704	22000 Instructional Staff Support
749,804	71,194	4,104	25,268	-	2,175,467	0.7%	86	23000 General Administration
323,228	851,832	2,034,287	1,383,395	-	25,767,943	8.7%	1,016	24000 School Administration
164,282	38,259	8,104	(21,046)	(105,581)	3,311,158	1.1%	131	25000 Business Administration
7,910,638	1,962,292	57,900	2,647	0	29,174,765	9.9%	1,150	26000 Maint., Oper. & Security
582,442	700,700	-	-	-	7,459,636	2.5%	294	27000 Student Transportation
3,332,076	376,630	1,206,921	(729,770)	85,727	12,372,682	4.2%	488	28000 Central Services
11,271	65,625	1,480	2,000,400	-	3,051,264	1.0%	120	29000 Other Support Services
16,377	24,538	2,900	450,200	10,320	1,785,497	0.6%	70	33000 Community Services
19,908,292	11,721,355	6,310,807	9,981,590	(255)	295,778,236	100.0%	11,663	Total Before Fund Balance
6.7%	4.0%	2.1%	3.4%	0.0%	100.0%			Percent
785	462	249	394	(0)	11,663			
-	-	-	42,411,664	-	42,411,664			90000 Fund Balance
19,908,292	11,721,355	6,310,807	52,393,254	(255)	338,189,900			Total

GENERAL FUND EXPENDITURES FY 2021 - 2022  
Instructional Programs

Program # & Name	Admin	Teacher	Salaries Prof	ESP	Total	Admin	Teacher	Benefits Prof	ESP	Total
00100-										
00300 General Education Programs	-	42,638,428	-	2,421,725	45,060,153	-	13,975,016	-	836,932	14,811,948
002IA Intramural Activities	-	44,724	-	-	44,724	-	9,996	-	-	9,996
00400 Montessori Preschool	-	67,289	-	62,941	130,230	-	15,787	-	42,787	58,574
00500 Post Secondary	-	10,668	-	-	10,668	-	2,806	-	-	2,806
00700 Gifted & Talented Programs	-	2,826,316	-	-	2,826,316	-	866,034	-	-	866,034
International Baccalaureate										
007IB Program	-	-	-	-	-	-	-	-	-	-
00800 General Instruction Media	-	-	-	-	-	-	-	-	-	-
00900 Other General Education	-	4,789,729	-	158,963	4,948,692	-	1,322,944	-	35,530	1,358,474
00901 Spark Online Academy	-	1,194,551	-	26,292	1,220,843	-	385,957	-	336	386,293
009AC Achieve On-line	-	914,740	-	26,036	940,776	-	295,215	-	11,257	306,472
009AL Alternative Programs	-	2,580,285	-	-	2,580,285	-	830,921	-	-	830,921
009AV AVID	-	348,244	-	-	348,244	-	108,224	-	-	108,224
009CA Instructional Staff Stipends	-	1,531,687	-	28,027	1,559,714	-	342,332	-	6,264	348,596
009DC Detention Center Programs	-	-	-	-	-	-	-	-	-	-
009DS Digital School	-	439,803	-	2,000	441,803	-	126,757	-	630	127,387
009EC Odyssey Early College/Career	-	596,133	-	-	596,133	-	178,321	-	-	178,321
009ES ESL (English as a Second Language)	-	2,607,211	-	549,442	3,156,653	-	846,066	-	226,101	1,072,167
009EX Expelled Students	-	257,302	-	-	257,302	-	68,840	-	-	68,840
009ME MESA (Math, Engineering, & Science)	-	-	-	-	-	-	-	-	-	-
009SC Student Conferences, Clubs & Activities	-	6,750	-	-	6,750	-	1,509	-	-	1,509
009SL Summer Enrichment	-	-	-	-	-	-	-	-	-	-
009SS Summer School	-	15,554	-	-	15,554	-	3,476	-	-	3,476
009TP Tutoring Program	-	917,791	-	-	917,791	-	205,126	-	-	205,126
009TR Teachers' Post Employment Benefits	-	637,310	-	-	637,310	-	311,804	-	-	311,804
009VE Career & Technical Ed.	-	13,119	-	-	13,119	-	2,932	-	-	2,932
02000 Art	-	2,991,743	-	-	2,991,743	-	1,002,293	-	-	1,002,293
03000 Business	-	403,872	-	-	403,872	-	151,637	-	-	151,637
04000 Distr./Market Education	-	-	-	-	-	-	-	-	-	-
05000 English Language Arts	-	2,917,806	-	-	2,917,806	-	949,717	-	-	949,717
05110 Literacy	-	2,158,710	-	-	2,158,710	-	712,158	-	-	712,158
06000 Foreign Language	-	1,301,949	-	-	1,301,949	-	414,241	-	-	414,241
08910 Junior ROTC	-	4,819,297	-	-	4,819,297	-	1,643,333	-	-	1,643,333
09000 Family & Consumer Education	-	250,642	-	-	250,642	-	94,670	-	-	94,670
10000 Industrial Arts/Tech	-	334,787	-	-	334,787	-	113,877	-	-	113,877
11000 Mathematics	-	2,915,159	-	-	2,915,159	-	1,090,405	-	-	1,090,405
12000 Music	-	4,362,013	-	-	4,362,013	-	1,367,111	-	-	1,367,111
13450 Challenger Learning Center	-	2,940,839	-	-	2,940,839	-	985,434	-	-	985,434
15000 Social Sciences	-	2,686,245	-	-	2,686,245	-	886,086	-	-	886,086
16000 Tech Ed/Comp Education	-	-	-	-	-	-	-	-	-	-
17000 Special Education	-	8,196,390	-	6,372,735	14,569,125	-	2,721,564	-	2,632,976	5,354,540
Work Study/Homebound										
17050 Tutors	-	22,859	-	-	22,859	-	5,109	-	-	5,109
17710 Speech Pathologists	-	2,776,160	-	40,999	2,817,159	-	890,849	-	13,528	904,377
17910 SPED Preschool	-	586,440	-	676,100	1,262,540	-	187,250	-	288,464	475,714
17990 SPED Transition	-	174,622	109,637	-	284,259	-	69,035	34,629	-	103,664
18000 Athletics Program	-	1,171,548	-	137,826	1,309,374	-	338,508	-	32,898	371,406
Total	-	103,448,715	109,637	10,503,086	114,061,438	-	33,523,340	34,629	4,127,703	37,685,672
Percent	0.0%	59.6%	0.1%	6.0%	65.7%	0.0%	19.3%	0.0%	2.4%	21.7%

GENERAL FUND EXPENDITURES FY 2021 - 2022  
Instructional Programs

Purchased Services	Supplies/Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
881,029	1,451,878	124,927	29,200	-	62,359,135	35.9%	00100-00300 General Education Programs
15,292	12,480	4,050	-	-	86,542	0.0%	0021A Intramural Activities
-	5,000	-	-	5,861	199,665	0.1%	00400 Montessori Preschool
1,143,825	-	-	-	-	1,157,299	0.7%	00500 Post Secondary Enrollment
20,410	22,270	-	-	-	3,735,030	2.2%	00700 Gifted & Talented Programs
90,969	23,761	-	30,781	-	145,511	0.1%	0071B International Baccalaureate Program
51,007	81,411	-	-	-	132,418	0.1%	00800 General Instruction Media
863,595	3,646,360	2,420,550	4,236,150	-	17,473,821	10.1%	00900 Other General Education
3,600	17,006	15,000	-	-	1,642,742	0.9%	00901 Spark Online Academy
16,050	147,500	10,000	200	-	1,420,998	0.8%	009AC Achieve On-line
20,000	33,188	-	-	-	3,464,394	2.0%	009AL Alternative Programs
550	12,010	-	3,500	-	472,528	0.3%	009AV AVID
2,325	-	-	-	-	1,910,635	1.1%	009CA Instructional Staff Stipends
131,000	-	-	-	-	131,000	0.1%	009DC Detention Center Programs
1,250	33,000	2,400	-	-	605,840	0.3%	009DS Digital School
120,150	45,050	140,000	-	-	1,079,654	0.6%	009EC Odyssey Early College/Career
6,511	53,910	-	-	-	4,289,241	2.5%	009ES ESL (English as a Second Language)
2,020	11,000	400	-	-	339,562	0.2%	009EX Expelled Students
-	500	-	-	-	500	0.0%	009ME MESA (Math, Engineering, & Science)
53,770	6,250	-	-	-	68,279	0.0%	009SC Student Conferences, Clubs & Activities
64,000	20,000	-	-	-	84,000	0.0%	009SL Summer Enrichment
500	1,400	-	-	-	20,930	0.0%	009SS Summer School
-	2,000	-	-	-	1,124,917	0.6%	009TP Tutoring Program
-	-	-	2,500,000	-	3,449,114	2.0%	009TR Teachers' Post Employment Benefits
552,065	118,424	39,000	1,000	-	726,540	0.4%	009VE Career & Technical Education
35,785	81,100	20,000	-	-	4,130,921	2.4%	02000 Art
50	8,095	-	-	-	563,654	0.3%	03000 Business
-	1,600	-	-	-	1,600	0.0%	04000 Distr./Market Education
1,050	51,830	-	-	-	3,920,403	2.3%	05000 English Language Arts
-	21,366	-	-	-	2,892,234	1.7%	05110 Literacy
3,560	40,500	63,980	-	-	1,824,230	1.1%	06000 Foreign Language
-	56,132	-	-	-	6,518,762	3.8%	08910 Junior ROTC
41,792	-	-	-	-	387,104	0.2%	09000 Family & Consumer Education
100	26,042	1,600	-	-	476,406	0.3%	10000 Industrial Arts/Tech
2,050	57,870	-	-	-	4,065,484	2.3%	11000 Mathematics
61,580	85,028	45,200	-	-	5,920,932	3.4%	12000 Music
182,265	-	-	20,000	-	4,128,538	2.4%	13450 Challenger Learning Center
1,160	55,660	-	-	-	3,629,151	2.1%	15000 Social Sciences
160	12,105	-	-	-	12,265	0.0%	16000 Tech Ed/Comp Education
416,153	134,400	3,000	25,500	-	20,502,718	11.8%	17000 Special Education
-	-	-	-	-	27,968	0.0%	17050 Work Study/Homebound Tutors
244,790	-	-	-	-	3,966,326	2.3%	17710 Speech Pathologists
92,147	7,180	-	-	-	1,837,581	1.1%	17910 Special Education Preschool
75,500	6,000	-	-	-	469,423	0.3%	17990 SPED Transition
249,700	273,700	68,151	-	-	2,272,331	1.3%	18000 Athletics
5,447,760	6,663,006	2,958,258	6,846,331	5,861	173,668,326	100.0%	Total
3.1%	3.8%	1.7%	3.9%	0.0%	100.0%		Percent

**GENERAL FUND EXPENDITURES FY 2021 - 2022**  
**Pupil Services Summary**

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
21110 Attendance Services	1,000	-	103,279	120,759	225,038	-	-	28,619	46,327	74,946
21130 Social Work Services	-	1,477,156	-	-	1,477,156	-	471,446	-	-	471,446
21140 Pupil Auditing Services	-	-	204,500	84,128	288,628	-	-	73,396	27,776	101,172
21150 Archives/Records Mgmt.	-	-	113,451	95,448	208,899	-	-	39,325	32,184	71,509
21180 Dropout Prevention	-	401,698	-	-	401,698	-	101,691	-	-	101,691
21190 Community Liaisons	-	-	-	357,185	357,185	-	-	-	150,716	150,716
21220 Counseling Services	112,231	6,662,167	251,257	51,089	7,076,744	30,773	2,251,575	72,808	22,081	2,377,237
21260 Pupil Scheduling	-	213,008	-	-	213,008	-	70,766	-	-	70,766
21340 Nursing Services	-	1,023,414	-	-	1,023,414	-	290,583	-	-	290,583
21400 Psychological Services	-	1,540,118	-	-	1,540,118	-	518,620	-	-	518,620
21500 Audiology Services	-	162,167	-	-	162,167	-	47,498	-	-	47,498
21600 Occup. & Phys. Therapy	-	614,764	-	-	614,764	-	194,498	-	-	194,498
21700 Behavior Intervention	-	285,041	-	-	285,041	-	100,921	-	-	100,921
21910 Before and After School	-	-	-	127,918	127,918	-	-	-	53,356	53,356
Total	113,231	12,379,533	672,487	836,527	14,001,778	30,773	4,047,598	214,148	332,440	4,624,959
Percent	0.6%	64.6%	3.5%	4.4%	73.1%	0.2%	21.1%	1.1%	1.7%	24.1%



**GENERAL FUND EXPENDITURES FY 2021 - 2022**

**Pupil Services Summary**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
147,700	2,500	400	-	-	450,584	2.4%	21110 Attendance Services
700	-	-	-	-	1,949,302	10.2%	21130 Social Work Services
2,390	50,000	-	-	-	442,190	2.3%	21140 Pupil Auditing Services
9,319	4,022	460	400	-	294,609	1.5%	21150 Archives/Records Mgmt.
-	-	-	-	-	503,389	2.6%	21180 Dropout Prevention
3,808	-	-	-	-	511,709	2.7%	21190 Community Liaisons
87,114	107,154	3,700	2,370	-	9,654,319	50.4%	21220 Counseling Services
-	-	-	-	-	283,774	1.5%	21260 Pupil Scheduling Services
1,500	-	-	-	-	1,315,497	6.9%	21340 Nursing Services
3,000	15,098	-	-	-	2,076,836	10.8%	21400 Psychological Services
2,899	-	-	-	-	212,564	1.1%	21500 Audiology Services
3,800	724	-	-	-	813,786	4.2%	21600 Occup. & Phys. Therapy
1,068	-	-	-	-	387,030	2.0%	21700 Behavior Intervention
15,000	65,000	-	-	-	261,274	1.4%	21910 Before and After School Programs
278,298	244,498	4,560	2,770	-	19,156,863	100.0%	Total
1.5%	1.3%	0.0%	0.0%	0.0%	100.0%		Percent

**GENERAL FUND EXPENDITURES FY 2021 - 2022**

**Instructional Staff Support Services Summary**

Program # & Name		Admin	Teacher	Salaries Prof	ESP	Total	Admin	Teacher	Benefits Prof	ESP	Total
22110	Student Achievement Accountability	486,821	-	-	103,184	590,005	164,798	-	-	31,944	196,742
22111	Multi-Tier Support Services	-	221,008	-	9,243	230,251	-	49,395	-	2,066	51,461
22120	Curriculum Alignment	320,603	269,558	665,837	61,493	1,317,491	85,623	82,353	211,874	22,610	402,460
2212Y	Science Kit Refurbishment	-	19,011	-	121,955	140,966	-	4,247	-	51,602	55,849
22130	Instructional Staff Training Services	-	436,912	105,756	99,163	641,831	-	117,713	29,342	33,181	180,236
22140	Academic Student Assessment	116,765	5,168	493,336	95,966	711,235	40,078	1,967	145,394	45,881	233,320
22190	Achieve Team	-	56,235	98,766	-	155,001	-	18,616	27,766	-	46,382
22210	Supervision of LRS	-	18,362	378,123	192,869	589,354	-	4,104	91,576	69,057	164,737
22220	School Library Services	-	3,607,309		782,813	4,390,122	-	1,228,322	-	298,083	1,526,405
22240	Educational TV Services	-	-	377,382	81,280	458,662	-	-	131,725	19,157	150,882
22310	Supervision of Special Education	135,265	-	442,869	154,806	732,940	39,242	-	137,933	69,778	246,953
22320	Supervision of Career & Technical Education	-	12,128	331,033	94,014	437,175	-	2,723	84,587	42,308	129,618
22330	Supervision of Adult Education	119,199	-	-	93,561	212,760	37,543	-	-	26,532	64,075
22340	Supervision of Athletic Programs	410,640	-	134,179	50,847	595,666	138,415	-	60,019	12,059	210,493
22350	Supervision of ESL /Foreign Language	-	-	93,318	19,044	112,362	-	-	21,183	4,557	25,740
22370	Supervision of Gifted & Talented	-	1,950	79,646	19,144	100,740	-	450	23,426	4,582	28,458
22380	Supervision SPED Early Childhood	-	-	-	40,266	40,266	-	-	-	16,395	16,395
22400	Supervision of Summer Enrichment	16,275	75,000	4,650	55,800	151,725	3,979	18,774	1,041	13,610	37,404
22410	Supervision of IB Program	-	268,419	-	-	268,419	-	93,087	-	-	93,087
22420	Supervision of Summer High School	6,460	1,845	-	5,491	13,796	1,456	417	-	1,231	3,104
22910	Equity & Inclusion	-	132,793	-	33,994	166,787	-	45,679	-	15,598	61,277
Total		1,612,028	5,125,698	3,204,895	2,114,933	12,057,554	511,134	1,667,847	965,866	780,231	3,925,078
Percent		9.0%	28.7%	17.9%	11.8%	67.5%	2.9%	9.3%	5.4%	4.4%	22.0%

**GENERAL FUND EXPENDITURES FY 2021 - 2022**

**Instructional Staff Support Services Summary**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent				Program # & Name	
31,971	18,600	3,348	-	-	840,666	4.7%	22110	Student Achievement Accountability			
270,753	14,265	-	-	-	566,730	3.2%	22111	Multi-Tier Support Services			
71,607	41,830	5,580	2,790	-	1,841,758	10.3%	22120	Curriculum Alignment			
-	82,775	-	-	-	279,590	1.6%	2212Y	Science Kit Refurbishment			
166,457	23,402	4,200	-	-	1,016,126	5.7%	22130	Instructional Staff Training Services			
180,800	20,000	6,200	-	-	1,151,555	6.4%	22140	Academic Student Assessment			
5,300	431,565	-	-	-	638,248	3.6%	22190	Achieve Team			
1,000	4,553	1,000	-	-	760,644	4.3%	22210	Supervision of LRS			
49,843	12,435	4,000	11,105	-	5,993,910	33.6%	22220	School Library Services			
14,200	8,500	3,000	2,000	-	637,244	3.6%	22240	Educational TV Services			
142,760	13,300	1,965	750	-	1,138,668	6.4%	22310	Supervision of Special Education			
46,500	5,500	-	4,500	-	623,293	3.5%	22320	Supervision of Career & Technical Education			
2,180	-	-	-	-	279,015	1.6%	22330	Supervision of Adult Education			
39,490	7,794	1,000	-	-	854,443	4.8%	22340	Supervision of Athletic Programs			
1,600	3,000	-	-	-	142,702	0.8%	22350	Supervision of ESL /Foreign Language			
26,000	13,238	-	250	-	168,686	0.9%	22370	Supervision of Gifted & Talented			
-	1,559	-	-	-	58,220	0.3%	22380	Supervision SPED Early Childhood			
-	-	-	-	-	189,129	1.1%	22400	Supervision of Summer Enrichment			
8,011	-	-	-	-	369,517	2.1%	22410	Supervision of IB Program			
644	465	-	-	3,418	21,427	0.1%	22420	Supervision of Summer High School			
33,000	20,000	2,000	-	-	283,064	1.6%	22910	Equity & Inclusion			
1,092,116	722,781	32,293	21,395	3,418	17,854,635	100.0%	Total				
6.1%	4.0%	0.2%	0.1%	0.0%	100.0%	Percent					

**GENERAL FUND EXPENDITURES FY 2021 - 2022**

**General Administration Services Summary**

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
23120 Board Secretary/Clerk	-	-	-	70,358	70,358	-	-	-	24,124	24,124
23130 Treasurer Services	-	-	-	-	-	-	-	-	-	-
23140 Election Services	-	-	-	-	-	-	-	-	-	-
23150 Legal Services	-	-	-	-	-	-	-	-	-	-
23160 Tax Assessment/Collection	-	-	-	-	-	-	-	-	-	-
23170 Audit Services	-	-	-	-	-	-	-	-	-	-
23180 Staff Relations/Negotiations	-	158,939	-	2,000	160,939	-	36,074	-	447	36,521
23181 ESP Staff Relations	-	-	-	84,721	84,721	-	-	-	29,669	29,669
23190 District Accountability	-	-	-	5,890	5,890	-	-	-	1,642	1,642
23210 Superintendent	452,513	-	-	57,893	510,406	106,936	-	-	13,138	120,074
23230 State & Federal Relations	6,000	-	-	-	6,000	1,341	-	-	-	1,341
23910 Charter School Admin.	-	-	210,447	-	210,447	-	-	62,965	-	62,965
Total	458,513	158,939	210,447	220,862	1,048,761	108,277	36,074	62,965	69,020	276,336
Percent	21.1%	7.3%	9.7%	10.2%	48.2%	5.0%	1.7%	2.9%	3.2%	12.7%

**School Administration Services Summary**

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
24110 Office of the Principal	8,804,393	288,786	86,324	6,200,666	15,380,169	2,733,977	70,518	20,066	2,409,368	5,233,929
24130 School Business Mgmt.	199,940	-	-	204,573	404,513	62,900	-	-	57,605	120,505
24900 Oth. Supp. Serv.- School	1,845	27,649	-	-	29,494	412	6,179	-	-	6,591
Total	9,006,178	316,435	86,324	6,405,239	15,814,176	2,797,289	76,697	20,066	2,466,973	5,361,025
Percent	35.0%	1.2%	0.3%	24.9%	61.4%	10.9%	0.3%	0.1%	9.6%	20.8%

**GENERAL FUND EXPENDITURES FY 2021 - 2022**

**General Administration Services Summary**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
31,523	23,394	-	18,121	-	167,520	7.7%	23120 Board Secretary/Clerk
24,320	-	-	-	-	24,320	1.1%	23130 Treasurer Services
30,500	200	-	-	-	30,700	1.4%	23140 Election Services
285,000	-	-	-	-	285,000	13.1%	23150 Legal Services
155,000	-	-	-	-	155,000	7.1%	23160 Tax Assessment/Collection
89,780	500	-	-	-	90,280	4.1%	23170 Audit Services
43,920	6,000	-	-	-	247,380	11.4%	23180 Staff Relations/Negotiations
24,800	31,500	1,329	-	-	172,019	7.9%	23181 ESP Staff Relations
2,100	1,750	-	-	-	11,382	0.5%	23190 District Accountability
34,311	2,000	2,775	6,147	-	675,713	31.1%	23210 Office of the Superintendent
25,250	5,450	-	-	-	38,041	1.7%	23230 State & Federal Relations
3,300	400	-	1,000	-	278,112	12.8%	23910 Charter School Admin.
749,804	71,194	4,104	25,268	-	2,175,467	100.0%	Total
34.5%	3.3%	0.2%	1.2%	0.0%	100.0%		Percent

**School Administration Services Summary**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
277,389	663,052	2,034,287	1,382,000	-	24,970,826	96.9%	24110 Office of the Principal
	-	-	-	-	525,018	2.0%	24130 School Business Management
45,839	188,780	-	1,395	-	272,099	1.1%	24900 Oth. Supp. Serv.- School Adm.
323,228	851,832	2,034,287	1,383,395	-	25,767,943	100.0%	Total
1.3%	3.3%	7.9%	5.4%	0.0%	100.0%		Percent

**GENERAL FUND EXPENDITURES FY 2021 - 2022**  
**Business Administration Services Summary**

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
25010 Support Services - Business	298,265	-	-	41,998	340,263	66,662	-	-	14,940	81,602
25100 Financial Services	142,667	-	678,181	478,017	1,298,865	45,910	-	213,298	169,299	428,507
25200 Procurement/Contracting	142,667	-	423,020	50,913	616,600	32,857	-	143,731	16,732	193,320
25300 Warehouse & Distribution	-	-	-	209,297	209,297	-	-	-	58,686	58,686
25310 Postage & Mail Services	-	-	-	-	-	-	-	-	-	-
Total	583,599	-	1,101,201	780,225	2,465,025	145,429	-	357,029	259,657	762,115
Percent	17.6%	0.0%	33.3%	23.6%	74.4%	4.4%	0.0%	10.8%	7.8%	23.0%

**Maintenance & Operations Summary**

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
26100 Maint. & Operation Supervision	235,024	-	140,332	268,580	643,936	54,218	-	47,584	87,596	189,398
26210 Operations (Custodians)	-	-	-	7,497,032	7,497,032	-	-	-	2,725,705	2,725,705
26230 Building Maintenance	-	-	-	2,716,161	2,716,161	-	-	-	1,008,752	1,008,752
26250 Utilities	-	-	2,970	52,060	55,030	-	-	670	25,389	26,059
26300 Grounds Maintenance	-	-	-	1,014,702	1,014,702	-	-	-	376,898	376,898
26500 Non-Student Vehicle Maint	-	-	8,296	45,727	54,023	-	-	2,932	15,676	18,608
26600 Security Services	-	-	289,419	1,848,523	2,137,942	-	-	85,240	691,802	777,042
Total	235,024	-	441,017	13,442,785	14,118,826	54,218	-	136,426	4,931,818	5,122,462
Percent	0.8%	0.0%	1.5%	46.1%	48.4%	0.2%	0.0%	0.5%	16.9%	17.6%

**GENERAL FUND EXPENDITURES FY 2021 - 2022**  
**Business Administration Services Summary**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
4,600	4,000	1,000	2,000	(3,152)	430,313	13.0%	25010 Support Services - Business
25,800	19,409	4,800	(24,380)	(77,225)	1,675,776	50.6%	25100 Financial Services
21,350	9,150	2,304	1,334	(25,204)	818,854	24.7%	25200 Procurement/Contracting
7,892	5,700	-	-	-	281,575	8.5%	25300 Warehouse & Distribution
104,640	-	-	-	-	104,640	3.2%	25310 Postage & Mail Services
164,282	38,259	8,104	(21,046)	(105,581)	3,311,158	100.0%	Total
5.0%	1.2%	0.2%	-0.6%	-3.2%	100.0%		Percent

**Maintenance & Operations Summary**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name
80,406	8,400	5,000	5,760	-	932,900	3.2%	26100 Maint. & Operation Supervision
38,500	340,361	22,500	(3,113)	-	10,620,985	36.4%	26210 Operations (Custodians)
708,231	983,469	-	-	-	5,416,613	18.6%	26230 Building Maintenance
6,390,798	-	-	-	-	6,471,887	22.2%	26250 Utilities
201,703	160,783	15,000	-	-	1,769,086	6.1%	26300 Grounds Maintenance
-	236,500	-	-	-	309,131	1.1%	26500 Non-Student Vehicle Maint
491,000	232,779	15,400	-	-	3,654,163	12.5%	26600 Security Services
7,910,638	1,962,292	57,900	2,647	-	29,174,765	100.0%	Total
27.1%	6.7%	0.2%	0.0%	0.0%	100.0%		Percent

**GENERAL FUND EXPENDITURES FY 2021 - 2022**

**Student Transportation Services**

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
27100 Transportation Supervision	104,703	-	75,141	413,497	593,341	34,253	-	32,029	180,702	246,984
27200 Vehicle Operation Services	-	-	-	3,346,660	3,346,660	-	-	-	1,350,320	1,350,320
27400 Vehicle Services	-	-	74,664	307,891	382,555	-	-	26,386	103,057	129,443
27500 Small Engine Maintenance	-	-	-	92,602	92,602	-	-	-	34,589	34,589
Total	104,703	-	149,805	4,160,650	4,415,158	34,253	-	58,415	1,668,668	1,761,336
Percent	1.4%	0.0%	2.0%	55.8%	59.2%	0.5%	0.0%	0.8%	22.4%	23.6%

**Central Services Summary**

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
28010 Support Services - Central	280,036	-	111,226	107,718	498,980	82,485	-	25,297	38,369	146,151
28130 Grants Acquisition Office	-	-	194,464	152,523	346,987	-	-	54,307	57,828	112,135
28230 Community Relations Services	121,483	-	88,039	66,460	275,982	41,150	-	25,159	20,256	86,565
28300 Human Resource Services	249,823	-	435,145	546,932	1,231,900	78,008	-	146,805	195,865	420,678
28320 Recruiting & Placement Services	-	34,666	-	-	34,666	-	7,748	-	-	7,748
28340 Non-Instructional Staff Dev.	-	-	-	7,960	7,960	-	-	-	34,780	34,780
28341 Non-Instructional Staff Training	-	-	2,000	159,635	161,635	-	-	450	58,227	58,677
28380 Equal Opportunity Program	-	-	109,646	54,995	164,641	-	-	30,235	17,827	48,062
28400 Information Technology	120,271	-	964,238	165,679	1,250,188	37,616	-	304,140	61,662	403,418
28420 Technology Support	-	-	987,888	127,685	1,115,573	-	-	293,513	47,866	341,379
28440 Network Services	125,130	-	729,670	-	854,800	28,923	-	240,928	-	269,851
28450 Telecommunications	-	-	99,353	66,580	165,933	-	-	31,262	25,079	56,341
28510 Unemployment Insurance	-	-	-	-	-	-	-	-	-	-
28550 Safety Program	-	2,480	-	2,480	4,960	-	554	-	554	1,108
Total	896,743	37,146	3,721,669	1,458,647	6,114,205	268,182	8,302	1,152,096	558,313	1,986,893
Percent	7.2%	0.3%	30.1%	11.8%	49.4%	2.2%	0.1%	9.3%	4.5%	16.1%

**Retiree Services & Administrative Support Summary**

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
29100 Volunteer Services	-	360	112,247	51,872	164,479	-	80	35,965	17,061	53,106
29500 Non Teacher Post Employment Benefits	352,246	-	-	266,329	618,575	34,000	-	-	102,328	136,328
Total	352,246	360	112,247	318,201	783,054	34,000	80	35,965	119,389	189,434
Percent	11.5%	0.0%	3.7%	10.4%	25.7%	1.1%	0.0%	1.2%	3.9%	6.2%

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



**GENERAL FUND EXPENDITURES FY 2021 - 2022**

**Student Transportation Services**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name	
501,422	5,500	-	-	-	1,347,247	18.1%	27100	Transportation Supervision
69,670	470,700	-	-	-	5,237,350	70.2%	27200	Vehicle Operation Services
11,350	212,000	-	-	-	735,348	9.9%	27400	Vehicle Services
-	12,500	-	-	-	139,691	1.9%	27500	Small Engine Maintenance
582,442	700,700	-	-	-	7,459,636	100.0%	Total	
7.8%	9.4%	0.0%	0.0%	0.0%	100.0%	Percent		

**Central Services Summary**

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name	
44,078	6,625	7,000	1,500	-	704,334	5.7%	28010	Support Services - Central
16,500	3,374	1,000	700	126,968	607,664	4.9%	28130	Grants Acquisition Office
245,509	119,300	1,957	1,075	-	730,388	5.9%	28230	Community Relations Services
229,009	10,000	900	3,532	(41,241)	1,854,778	15.0%	28300	Human Resource Services
161,000	-	-	-	-	203,414	1.6%	28320	Recruiting & Placement Services
385,600	5,000	-	-	-	433,340	3.5%	28340	Non-Instructional Staff Development
37,200	16,000	-	-	-	273,512	2.2%	28341	Non-Instructional Staff Training
8,354	1,707	-	200	-	222,964	1.8%	28380	Equal Opportunity Program
435,800	3,000	5,782	(62,663)	-	2,035,525	16.5%	28400	Information Technology
75,363	209,210	41,750	(674,114)	-	1,109,161	9.0%	28420	Technology Support
1,010,413	2,414	136,757	-	-	2,274,235	18.4%	28440	Network Services
512,000	-	1,010,877	-	-	1,745,151	14.1%	28450	Telecommunications
162,250	-	-	-	-	162,250	1.3%	28510	Unemployment Insurance
9,000	-	898	-	-	15,966	0.1%	28550	Safety Program
3,332,076	376,630	1,206,921	(729,770)	85,727	12,372,682	100.0%	Total	
26.9%	3.0%	9.8%	-5.9%	0.7%	100.0%	Percent		

**Retiree Services & Administrative Support Summary**

Purchased Supplies/ Services	Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name	
11,271	65,625	1,480	400	-	296,361	9.7%	29100	Volunteer Services
-	-	-	2,000,000	-	2,754,903	90.3%	29500	Non Teacher Post Employment Benefits
11,271	65,625	1,480	2,000,400	-	3,051,264	100.0%	Total	
0.4%	2.2%	0.0%	65.6%	0.0%	100.0%	Percent		

# GENERAL FUND EXPENDITURES FY 2021 - 2022

## Community Services

Program # & Name	Salaries					Benefits				
	Admin	Teacher	Prof	ESP	Total	Admin	Teacher	Prof	ESP	Total
33100 Tesla Infant/Toddler Program	-	-	-	232,441	232,441	-	-	-	98,031	98,031
33400 GED Services and Testing	-	-	-	5,375	5,375	-	-	-	1,201	1,201
33500 Facility Rental Services	-	-	125,922	133,000	258,922	-	-	39,104	29,726	68,830
33910 Crossing Guard Services	-	-	-	299,995	299,995	-	-	-	67,049	67,049
34100 Adult Basic Education	-	186,185	-	3,500	189,685	-	58,851	-	782	59,633
Total	-	186,185	125,922	674,311	986,418	-	58,851	39,104	196,789	294,744
Percent	0.0%	10.4%	7.1%	37.8%	55.2%	0.0%	3.3%	2.2%	11.0%	16.5%

## Fund Balance Summary

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

# GENERAL FUND EXPENDITURES FY 2021 - 2022

## Community Services

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name	
-	4,538	-	-	-	335,010	18.8%	33100	Tesla Infant/Toddler Program
-	250	-	-	-	6,826	0.4%	33400	GED Services and Testing
11,400	9,500	1,400	450,000	10,320	810,372	45.4%	33500	Facility Rental Services
-	750	-	-	-	367,794	20.6%	33910	Crossing Guard Services
4,977	9,500	1,500	200	-	265,495	14.9%	34100	Adult Basic Education
16,377	24,538	2,900	450,200	10,320	1,785,497	100.0%	Total	
0.9%	1.4%	0.2%	25.2%	0.6%	100.0%		Percent	

## Fund Balance Summary

Purchased Services	Supplies/ Materials	Capital Outlay	Other	Indirect Costs	Total	Percent	Program # & Name	
-	-	-	2,400,000	-	2,400,000	5.7%	91000	Assigned - AMP Implementation
-	-	-	142,500	-	142,500	0.3%	91000	Assigned - Time Sheet System
-	-	-	82,000	-	82,000	0.2%	91000	Assigned - Strategic Pan
-	-	-	32,613,881	-	32,613,881	76.9%	91000	Unassigned - Contingency
-	-	-	-	-	-	0.0%	93210	Restricted - TABOR Refunds
-	-	-	5,526,269	-	5,526,269	13.0%	93210	Restricted - TABOR
-	-	-	267,014	-	267,014	0.6%	93220	Restricted - MYO
-	-	-	1,230,000	-	1,230,000	2.9%	94000	Committed - Encumbrances
-	-	-	150,000	-	150,000	0.4%	99000	Unassigned - Unanticipated
-	-	-	42,411,664	-	42,411,664	100.0%	Total	
0.0%	0.0%	0.0%	100.0%	0.0%	100.0%		Percent	

**Colorado Springs School District 11**  
**GENERAL FUND (Excludes Preschool & Risk Management Funds)**  
**Detail Schedule of Expenditures, Transfers, and Reserves by Program**  
**FY 2021-22 Adopted Budget**

Program Name	Number	Actual		Budget		
		2018-19 Actual	2019-20 Actual	2020-21 Mid-Year	2021-22 Difference	2021-22 Adopted
INSTRUCTIONAL SERVICES						
General Education	00100-00300	102,684,627	96,131,060	102,771,859	13,459,020	116,230,879
Intramural Activities	002IA	78,307	59,183	86,542	-	86,542
Montessori Preschool	00400	222,541	207,277	167,581	32,084	199,665
Post Secondary	00500	787,895	805,702	649,234	508,065	1,157,299
Gifted and Talented	00700	3,387,106	3,384,891	3,564,485	170,545	3,735,030
International Baccalaureate	007IB	100,439	80,446	145,511	-	145,511
General Instructional Media	00800	113,536	113,906	132,418	-	132,418
Achieve On-Line	009AC	1,316,332	1,357,193	1,311,230	109,768	1,420,998
Alternative Programs	009AL	2,930,431	2,547,128	2,778,621	685,773	3,464,394
AVID Program	009AV	422,778	435,128	279,388	193,140	472,528
Instructional Staff Stipends	009CA	1,712,450	1,721,992	1,910,635	-	1,910,635
Committed Youth/Detention Center	009CY/DC	63,182	66,932	131,000	-	131,000
Digital School	009DS	470,045	489,783	480,848	124,992	605,840
Early College High School	009EC	971,001	926,668	1,189,226	(109,572)	1,079,654
English Language Learners	009ES	4,411,710	4,212,517	3,853,194	436,047	4,289,241
Expelled Students	009EX	184,262	279,263	308,042	31,520	339,562
MESA	009ME	8,602	6,423	500	-	500
Student Conferences, Clubs, Activities	009SC	81,048	57,821	68,279	-	68,279
Summer Literacy	009SL	12,449	-	84,000	-	84,000
Summer School	009SS	33,049	-	20,930	-	20,930
Production Printing Fund	009TP	1,017,098	746,602	978,748	146,169	1,124,917
Teachers' Post Employment Benefits	009TR	1,382,422	770,754	4,949,114	(1,500,000)	3,449,114
Career & Technical Education	009VE	605,520	569,043	692,690	33,850	726,540
Literacy/READ Act	05110	2,811,988	2,697,886	2,545,988	325,090	2,871,078
Junior ROTC	08910	681,789	704,044	742,170	103,905	846,075
Challenger Learning Center	13450	84,950	70,625	83,000	-	83,000
Special Education includes Pre-school	17000/17910	18,433,153	18,909,968	19,879,588	2,460,711	22,340,299
Work Study	17050	14,486	18,463	27,968	-	27,968
Speech Pathologists	17710	2,393,066	2,775,073	3,093,399	872,927	3,966,326
Production Printing Fund	17990	366,986	460,844	427,085	42,338	469,423
Athletics	18000	1,956,122	1,903,709	2,456,300	(183,969)	2,272,331
TOTAL INSTRUCTIONAL SERVICES		149,739,370	142,510,324	155,809,573	17,942,403	173,751,976
STUDENT SUPPORT						
Pupil Services	21001	-	-	-	48,000	48,000
Attendance Services	21110	449,009	318,140	504,229	(101,645)	402,584
Social Work Services	21130	1,739,873	1,772,350	2,098,504	(149,202)	1,949,302
Pupil Auditing Services	21140	196,641	262,497	241,926	200,264	442,190
Archives/Records Management	21150	260,281	267,111	261,092	33,517	294,609
Dropout Prevention Services	21180	606,320	471,747	449,213	54,176	503,389
Community Liaisons	21190	485,615	466,386	484,506	27,203	511,709
Counseling Services	21220	6,833,761	7,336,156	7,470,557	2,266,485	9,737,042
Pupil Scheduling Services	21260	257,714	259,127	251,915	31,859	283,774
Nursing Services	21340	919,422	1,030,233	1,089,129	226,368	1,315,497
Medicaid	21390	990,054	2,498	-	-	-
Psychological Services	21400	1,315,144	1,845,049	1,905,143	171,693	2,076,836
Audiology Services	21500	217,733	186,832	175,846	36,718	212,564
Occupational & Physical Therapists	21600	673,696	637,018	646,919	166,867	813,786
Behavior Intervention Specialists	21700	291,449	306,569	310,391	76,639	387,030
Before and After School Programs	21910	-	110,470	280,000	(18,726)	261,274
Total Pupil Services		15,236,712	15,272,183	16,169,370	3,022,216	19,239,586

**Colorado Springs School District 11**  
**GENERAL FUND (Excludes Preschool & Risk Management Funds)**  
**Detail Schedule of Expenditures, Transfers, and Reserves by Program**  
**FY 2021-22 Adopted Budget**

		Actual		Budget		
		2018-19	2019-20	2020-21	2021-22	
Program Name	Number	Actual	Actual	Mid-Year	Difference	Adopted
INSTRUCTIONAL STAFF						
Student Achievement Accountability	22110	781,600	811,448	799,457	41,209	840,666
Multi-Tier Systems of Support	22111	384,161	349,741	566,730	-	566,730
Curriculum Alignment	22120	1,420,132	1,575,991	1,417,915	454,876	1,872,791
Instructional Use Requirement	2212Y	192,931	180,235	221,524	27,033	248,557
Instructional Staff Training Services	22130	1,081,696	909,568	978,224	37,902	1,016,126
Academic Student Assessment	22140	1,054,156	721,550	843,169	308,386	1,151,555
Achieve Team	22190	590,682	552,320	755,772	(117,524)	638,248
Supervision of LRS	22210	755,987	751,248	698,581	62,063	760,644
Learning Resource Sources	22220	5,440,838	5,319,851	5,420,177	584,437	6,004,614
Educational Television Services	22240	607,158	628,244	579,289	57,955	637,244
Supervision of Special Education	22310	1,159,831	1,158,217	1,194,176	(55,508)	1,138,668
Supervision - Career and Technical	22320	271,399	257,463	460,501	162,792	623,293
Supervision - Adult Education	22330	250,082	253,673	244,859	34,156	279,015
Supervision - Athletics	22340	796,117	775,869	782,004	72,439	854,443
Supervision - ESL	22350	192,291	194,660	196,151	(53,449)	142,702
Supervision - Gifted and Talented	22370	191,081	175,527	187,244	(18,558)	168,686
Supervision - Special Ed Early Childhd	22380	72,767	71,658	63,660	(5,440)	58,220
Supervision - Summer Literacy	22400	189,684	298	189,129	-	189,129
Supervision - IB Program	22410	324,334	319,353	325,167	44,350	369,517
Supervision - Summer School	22420	16,947	3,675	21,427	-	21,427
	22910	-	-	-	283,064	283,064
Total Instructional Staff		15,773,874	15,010,589	15,945,156	1,637,119	17,865,339
TOTAL DIRECT INSTRUCTION and INSTRUCTIONAL SUPPORT		180,749,956	172,793,096	187,924,099	22,601,738	210,856,901
GENERAL ADMINISTRATION						
Board Secretary/Clerk	23120	136,474	175,901	164,158	3,362	167,520
Treasurer Services	23130	3,709	3,342	24,320	-	24,320
Election Services	23140	-	111,598	30,700	-	30,700
Legal Services	23150	71,608	110,567	285,000	-	285,000
Tax Assessment/Collection	23160	152,389	157,986	155,000	-	155,000
Audit Services	23170	61,432	89,395	90,280	-	90,280
Staff Relations/Negotiations	23180	87,255	121,722	87,693	159,687	247,380
ESP Staff Relations	23181	162,625	155,908	169,729	2,290	172,019
District Accountability Services	23190	11,953	6,646	11,382	-	11,382
Office of the Superintendent	23210	778,388	831,497	636,125	39,588	675,713
State and Federal Relations	23230	15,058	27,998	22,996	15,045	38,041
Charter School Administration	23910	167,815	141,681	252,431	25,681	278,112
TOTAL GENERAL ADMINISTRATION		1,648,706	1,934,241	1,929,814	245,653	2,175,467
SCHOOL ADMINISTRATION						
Office of the Principal	24110	20,185,885	19,286,280	20,703,321	4,349,505	25,052,826
School Business Management	24130	522,445	500,865	490,750	34,268	525,018
Other Support Services	24900	216,936	86,777	272,099	-	272,099
TOTAL SCHOOL ADMINISTRATION		20,925,266	19,873,922	21,466,170	4,383,773	25,849,943
BUSINESS ADMINISTRATION						
Support Services - Business	25010	350,115	329,175	326,916	103,397	430,313
Financial Services	25100	1,172,443	1,162,258	1,211,451	464,325	1,675,776
Purchasing Services	25200	697,270	729,453	716,949	101,905	818,854
Warehousing & Distribution	25300	213,985	248,883	243,039	38,536	281,575
Postage and Mail Services	25310	146,119	135,381	104,640	-	104,640
TOTAL BUSINESS ADMINISTRATION		2,579,932	2,605,150	2,602,995	708,163	3,311,158
MAINTENANCE & OPERATIONS						
Maintenance & Operations Supervision	26100	809,467	939,709	872,128	60,772	932,900
Operations (Custodians)	26210	9,004,945	9,007,422	9,618,752	1,002,233	10,620,985
Building Maintenance	26230	4,989,711	4,459,103	4,825,847	590,766	5,416,613
Utilities	26250	5,253,713	4,749,669	6,167,773	304,114	6,471,887
Grounds Maintenance	26300	1,366,852	1,579,037	1,437,212	331,874	1,769,086
Non-Student Vehicle Maintenance	26500	284,103	210,540	298,431	10,700	309,131
Security Services	26600	3,409,022	3,383,619	3,296,339	357,824	3,654,163
TOTAL MAINTENANCE & OPERATIONS		25,117,813	24,329,099	26,516,482	2,658,283	29,174,765

**Colorado Springs School District 11**  
**GENERAL FUND (Excludes Preschool & Risk Management Funds)**  
**Detail Schedule of Expenditures, Transfers, and Reserves by Program**  
**FY 2021-22 Adopted Budget**

		Actual		Budget		
		2018-19	2019-20	2020-21		2021-22
Program Name	Number	Actual	Actual	Mid-Year	Difference	Adopted
STUDENT TRANSPORTATION SERVICES						
Transportation Supervision	27100	866,848	861,568	1,051,978	295,269	1,347,247
Vehicle Operation Services	27200	3,707,537	3,445,046	3,966,716	1,270,634	5,237,350
Vehicle Services	27400	768,303	544,830	660,907	74,441	735,348
Small Engine Maintenance	27500	149,822	127,145	120,838	18,853	139,691
TOTAL TRANSPORTATION SERVICES		5,492,510	4,978,589	5,800,439	1,659,197	7,459,636
CENTRAL SERVICES						
Support Services - Central	28010	568,150	719,677	756,056	(51,722)	704,334
Grants Acquisition Office	28130	502,230	506,272	530,279	77,385	607,664
Community Relations Services	28230	843,516	770,965	735,412	(5,024)	730,388
Human Resources Services	28300	1,696,085	1,747,681	1,732,449	122,329	1,854,778
Recruitment & Placement Services	28320	129,412	66,346	203,414	-	203,414
Non-Instructional Staff Development	28340	365,860	331,731	433,340	-	433,340
Non-Instructional Staff Training	28341	185,617	171,174	221,485	52,027	273,512
EOP, Ombudsman	28380	206,606	206,965	201,939	21,025	222,964
Information Service Systems	28400	1,924,840	2,003,785	3,948,407	(1,912,882)	2,035,525
Technology Equipment Maintenance	28420	1,351,484	1,119,454	1,093,280	15,881	1,109,161
Network Operations Services	28440	3,383,780	1,891,052	1,962,703	311,532	2,274,235
Telecommunications	28450	2,541,528	2,196,359	1,767,544	(22,393)	1,745,151
Unemployment Insurance	28510	71,505	148,619	162,250	-	162,250
Safety Program	28550	11,396	13,056	15,966	-	15,966
TOTAL CENTRAL SERVICES		13,782,009	11,893,136	13,764,524	(1,391,842)	12,372,682
OTHER SERVICES						
Volunteer Services	29100	256,673	265,633	274,051	22,310	296,361
Non-Teacher Post Employment	29500	1,140,820	1,083,040	3,454,903	(700,000)	2,754,903
TOTAL OTHER SERVICES		1,397,493	1,348,673	3,728,954	(677,690)	3,051,264
COMMUNITY SERVICES						
TESLA Childcare	33100	264,641	236,290	263,199	71,811	335,010
GED Testing	33400	6,102	4,028	6,826	-	6,826
Facility Rentals	33500	402,456	338,461	819,880	(9,508)	810,372
Crossing Guard Services	33910	309,940	246,637	367,794	-	367,794
Adult Basic Education	34100	204,519	195,078	170,287	95,208	265,495
TOTAL COMMUNITY SERVICES		1,187,658	1,020,494	1,627,986	157,511	1,785,497
CONSTRUCTION SERVICES						
Renovations	40000	215,639	38,326	250,000	(250,000)	-
TOTAL CONSTRUCTION SERVICES		215,639	38,326	250,000	(250,000)	-
TOTAL EXPENDITURES		253,096,982	240,814,726	265,611,463	30,094,786	296,037,313
FUND BALANCE						
Restricted - TABOR	93210	-	-	5,526,269	-	5,526,269
Restricted Multi-Year Obligations	93220	-	-	267,014	-	267,014
Committed - Tabor Refund Reserve	93200	-	-	-	-	-
Assigned - Strategic Plan	90000	-	-	358,775	(358,775)	-
Assigned Time Sheet System	90001	-	-	142,500	-	142,500
Assigned Encumbrance	94000	-	-	1,039,513	190,487	1,230,000
Unassigned - Contingency	91000	-	-	45,722,531	(10,885,727)	34,836,804
Unassigned - Unanticipated	99000	-	-	150,000	-	150,000
TOTAL FUND BALANCES		-	-	53,206,602	(11,054,015)	42,152,587
TOTAL EXPENDITURES & FUND BALANCE		253,096,982	240,814,726	318,818,065	19,040,771	338,189,900

**Colorado Springs School District 11**  
**GENERAL FUND - (Preschool Fund & Risk Mgmt Fund not Included)**  
**Detail Schedule of Employee Compensation and Benefits**  
**Adopted Budget - FY 2021-22**

Object Name	Number	Job Classification	2021-22 Adopted	
<b>Administrators</b>				
Regular Salaries	011010	Administrators	\$ 12,764,564	
Substitute & Temporary Staff	012010	Administrators	\$ 60,000	
Supplemental Pay	015010	Administrators	263,455	
Post Employment Compensation	016010	Administrators	352,246	\$ 13,440,265
Employee Benefits	020010	Administrators		3,981,155
Mileage Allowance - Administrators	029010	Administrators		85,666
<b>Total Administrators</b>				<b>17,507,086</b>
<b>Professional-Instructional</b>				
Regular Salaries	011020	Professional-Instructional	113,299,116	
Substitute & Temporary Staff	012020	Professional-Instructional	3,505,269	
Supplemental Pay	015020	Professional-Instructional	4,304,743	
Post Employment Compensation	016020	Professional-Instructional	637,310	121,746,438
Employee Benefits	020020	Professional-Instructional		39,418,789
Worker's Compensation	021620	Professional-Instructional		11,073
<b>Total Professional-Instructional</b>				<b>161,176,300</b>
<b>Non-teacher Professional</b>				
Regular Salaries	011030	Professional-Other	9,861,569	
Substitute & Temporary Staff	012030	Professional-Other	37,214	
Supplemental Pay	015030	Professional-Other	36,868	9,935,651
Employee Benefits	020030	Professional-Other		3,070,509
Mileage Allowance - Professionals	029030	Professional-Other		18,460
<b>Total Professional-Other</b>				<b>13,024,620</b>
<b>Paraprofessionals</b>				
Regular Salaries	011040	Paraprofessionals	11,615,472	
Substitute & Temporary Staff	012040	Paraprofessionals	250,906	
Supplemental Pay	015040	Paraprofessionals	241,731	12,108,109
Employee Benefits	020040	Paraprofessionals		4,757,673
Car Insurance Allowance	029140	Paraprofessionals		2,500
<b>Total Paraprofessionals</b>				<b>16,868,282</b>
<b>Office/Administrative Support</b>				
Regular Salaries	011050	Office/Administrative Support	9,509,868	
Substitute & Temporary Staff	012050	Office/Administrative Support	616,130	
Overtime Pay	013050	Office/Administrative Support	150,927	
Supplemental Pay	015050	Office/Administrative Support	136,490	
Post Employment Compensation	016050	Office/Administrative Support	266,329	10,679,744
Employee Benefits	020050	Office/Administrative Support		3,961,049
Tuition Reimbursement	024050	Office/Administrative Support		33,000
<b>Total Office/Administrative Support</b>				<b>14,673,793</b>
<b>Crafts, Trades &amp; Services</b>				
Regular Salaries	011060	Crafts, Trades & Services	17,535,617	
Substitute & Temporary Staff	012060	Crafts, Trades & Services	69,666	
Overtime Pay	013060	Crafts, Trades & Services	301,036	
Supplemental Pay	015060	Crafts, Trades & Services	221,294	18,127,613
Employee Benefits	020060	Crafts, Trades & Services		6,716,505
Worker's Compensation	021660	Crafts, Trades & Services		41,774
Mileage Allowance - Crafts, Trades & Service	029060	Crafts, Trades & Services		900
<b>Total Crafts, Trades &amp; Services</b>				<b>24,886,792</b>
<b>Total Employee Compensation</b>				<b>186,037,820</b>
<b>Total Employee Benefits</b>				<b>62,099,053</b>
<b>Total Employee Compensation &amp; Benefits</b>				<b>\$ 248,136,873</b>

**Colorado Springs School District 11**  
**GENERAL FUND - (Preschool Fund & Risk Mgmt Fund not Included)**  
**Detail Schedule of Expenditures, Transfers, and Reserves by Object and Job Classification**  
**Adopted Budget - FY 2021-22**

<b>Object Name</b>	<b>Number</b>	<b>Job Classification</b>	<b>2021-22 Adopted</b>	
<b>Employee Compensation</b>				
Regular Salaries	011010	Administrators	\$ 12,764,564	
Regular Salaries	011020	Professional-Instructional	113,299,116	
Regular Salaries	011030	Professional-Other	9,861,569	
Regular Salaries	011040	Paraprofessionals	11,615,472	
Regular Salaries	011050	Office/Administrative Support	9,509,868	
Regular Salaries	011060	Crafts, Trades & Services	17,535,617	
Substitute & Temporary Staff	012010	Administrators	60,000	
Substitute & Temporary Staff	012020	Professional-Instructional	3,505,269	
Substitute & Temporary Staff	012030	Professional-Other	37,214	
Substitute & Temporary Staff	012040	Paraprofessionals	250,906	
Substitute & Temporary Staff	012050	Office/Administrative Support	616,130	
Substitute & Temporary Staff	012060	Crafts, Trades & Services	69,666	
Overtime Pay	013040	Paraprofessionals	-	
Overtime Pay	013050	Office/Administrative Support	150,927	
Overtime Pay	013060	Crafts, Trades & Services	301,036	
Additional/Extra Duty/Stipend Pay	015010	Administrators	263,455	
Additional/Extra Duty/Stipend Pay	015020	Professional-Instructional	4,304,743	
Additional/Extra Duty/Stipend Pay	015030	Professional-Other	36,868	
Additional/Extra Duty/Stipend Pay	015040	Paraprofessionals	241,731	
Additional/Extra Duty/Stipend Pay	015050	Office/Administrative Support	136,490	
Additional/Extra Duty/Stipend Pay	015060	Crafts, Trades & Services	221,294	
Post Employment Compensation	016010	Administrators	352,246	
Post Employment Compensation	016020	Professional-Instructional	637,310	
Post Employment Compensation	016050	Office/Administrative Support	266,329	
<b>Total Employee Compensation</b>				<b>186,037,820</b>
<b>Employee Benefits</b>				
Employee Benefits	020010	Administrators	3,981,155	
Employee Benefits	020020	Professional-Instructional	39,418,789	
Employee Benefits	020030	Professional-Other	3,070,509	
Employee Benefits	020040	Paraprofessionals	4,757,673	
Employee Benefits	020050	Office/Administrative Support	3,961,049	
Employee Benefits	020060	Crafts, Trades & Services	6,716,505	
Employee Benefits	021620	Worker's Compensation	11,073	
Employee Benefits	021660	Worker's Compensation	41,774	
Tuition Reimbursement	024050	Office/Administrative Support	33,000	
Mileage Allowance	029010	Administrators	85,666	
Mileage Allowance	029030	Professional-Other	18,460	
Mileage Allowance	029060	Crafts, Trades & Services	900	
Car Insurance Allowance	029140	Paraprofessionals	2,500	
<b>Total Employee Benefits</b>				<b>62,099,053</b>
<b>Total Employee Compensation &amp; Benefits</b>				<b>248,136,873</b>



**Colorado Springs School District 11**  
**GENERAL FUND - (Preschool Fund & Risk Mgmt Fund not Included)**  
**Detail Schedule of Expenditures, Transfers, and Reserves by Object and Job Classification**  
**Adopted Budget - FY 2021-22**

Object Name	Number	Job Classification	2021-22 Adopted	
<b>Purchased Services</b>				
<b>Professional &amp; Technical Services</b>				
Treasurer Collection Fees	031100	n/a	155,000	
Election Services	031200	n/a	30,500	
Treasurer Services	031300	n/a	12,320	
Legal Services	033100	n/a	640,520	
Audit Services	033200	n/a	88,300	
Negotiations Services	033300	n/a	7,400	
Other Purchased Personal Services	039000	n/a	1,659,561	
<b>Total Professional &amp; Technical Services</b>				<b>2,593,601</b>
<b>Property Services</b>				
Utilities - Water	041100	n/a	1,180,815	
Utilities - Sewage	041200	n/a	154,883	
Utilities - Storm Water Fees	041300	n/a	145,736	
Utilities - Garbage Disposal	042100	n/a	230,000	
Repairs & Maintenance	043000	n/a	166,123	
Repair Copy Machines	043100	n/a	226,591	
<b>Total Purchased Property Services</b>				<b>2,104,148</b>
<b>Other Purchased Services</b>				
Other Services (Maintenance & Operations)	050000	n/a	5,701,842	
Field Trips	051300	n/a	52,938	
Student Transportation - Parents	051400	n/a	9,300	
Student Transportation - Contractor	051500	n/a	49,800	
Student Transportation	051900	n/a	41,000	
Insurance - Non-benefit	052000	n/a	180,419	
Unemployment Insurance	052500	n/a	153,250	
Telecommunications	053000	n/a	512,000	
Postage	053300	n/a	10,707	
Courier Service	053500	n/a	130,640	
Advertising	054000	n/a	182,563	
Printing, Binding & Duplicating	055000	n/a	557,670	
Tuition to Private Sources	056400	n/a	140,852	
Tuition to other Agencies	056500	n/a	168,905	
Tuition paid to Other Organizations	056900	n/a	1,042,702	
Travel, Registration & Entry Fees	058000	n/a	822,744	
In-state Travel	058100	n/a	6,000	
Out-of-state Travel	058200	n/a	10,000	
Mileage Reimbursements	058300	n/a	123,659	
P/S Other School District	059200	n/a	131,000	
<b>Total Other Purchased Services</b>				<b>10,027,991</b>
<b>Total All Purchased Services</b>				<b>14,725,740</b>

**Colorado Springs School District 11**  
**GENERAL FUND - (Preschool Fund & Risk Mgmt Fund not Included)**  
**Detail Schedule of Expenditures, Transfers, and Reserves by Object and Job Classification**  
**Adopted Budget - FY 2021-22**

<b>Object Name</b>	<b>Number</b>	<b>Job Classification</b>	<b>2021-22 Adopted</b>	
<b>Supplies &amp; Materials</b>				
Projected Instructional Supply Carryover	061000	n/a	3,500,000	
Projected Non-Instructional Supply Carryover	061000	n/a	1,300,000	
General Supplies	061000	n/a	5,651,801	
Lamps & Light Bulbs	061100	n/a	11,000	
Custodial Support	061400	n/a	41,000	
Graduation Supplies	061700	n/a	17,500	
Inventory Write-Off	061800	n/a	1,040	
Utilities - Natural Gas	062100	n/a	1,152,077	
Utilities - Electricity	062200	n/a	3,527,287	
Motor Vehicle Fuels	062600	n/a	636,000	
Curriculum Resources & Textbooks	064200	n/a	3,556,159	
Library Books/Periodicals	064300	n/a	103,498	
Book Binding	064400	n/a	10,000	
Electronic Media	065000	n/a	1,666,857	
Other Supplies	069000	n/a	69,000	
Uniforms	069100	n/a	19,000	
<b>Total Supplies &amp; Materials</b>				<b>21,262,219</b>
<b>Capital Outlay</b>				
Equipment Greater than \$5,000 per item	073000	n/a	1,050,100	
Furniture	073300	n/a	2,000,000	
Technology Equipment	073400	n/a	420,696	
Equipment Less than \$5,000 per item	073500	n/a	2,832,221	
<b>Total Capital Outlay</b>				<b>6,303,017</b>
<b>Other Expenditures &amp; Reserves</b>				
<b>Other Expenditures</b>				
Dues and Fees	081000	n/a	126,890	
School Rental Incentives	084100	n/a	450,000	
Field Trips	085100	n/a	52,114	
Internal Technology Services	085300	n/a	(727)	
User Charges	086000	n/a	(27,493)	
Indirect Charges	086900	n/a	(255)	
<b>Total Other Expenditures</b>				<b>600,529</b>
<b>Reserves</b>				
Unassigned	084000	n/a	32,863,739	
Unassigned - Unanticipated	084000	n/a	150,000	
Assigned - Strategic Plan	084000	n/a	82,000	
Assigned - Time Sheet System	084000	n/a	142,500	
Assigned - Retirement Incentives	084000	n/a	4,500,000	
Assigned - AMP implementation	084000	n/a	2,400,000	
Reserve for Encumbrance	084000	n/a	1,230,000	
Restricted - TABOR	084000	n/a	5,526,269	
Restricted - Multi-Year Obligations	084000	n/a	267,014	
<b>Total Reserves</b>			47,161,522	<b>47,161,522</b>
<b>Total Other Expenditures &amp; Reserves</b>				<b>47,762,051</b>
<b>Total General Fund Expenditures by Object</b>				<b>\$ 338,189,900</b>

**Colorado Springs School District 11**  
**General Education - Expenditures for Elementary & Secondary**  
**Adopted 2021-22**

Acct #	Budgeted Expenditures	Elementary Schools	Middle Schools	High Schools	Central Support	Totals
011020	Teacher Salaries	28,839,367	12,239,672	1,559,389	2,332,551	44,970,979
011040	T/A Salaries	1,853,948	341,967	225,810		2,421,725
012020	Teacher Substitutes				2,404,973	2,404,973
012040	T/ A Substitutes				158,963	158,963
015020	Teacher Extra Pay				52,205	52,205
020020	Teacher Benefits	9,350,081	4,103,638	521,297	1,322,944	15,297,960
020040	T/A Benefits	633,218	124,546	78,168	35,530	871,462
039000	Professional/Consultant Services					-
043000	Instructional Equipment Maint.		8,000	110		8,110
043100	Copier Maintenance	81,700	61,450	30,000		173,150
050000	Other Purchased Services			404,327	319,259	723,586
051300	Field Trips	2,288	2,950	2,500		7,738
055000	Printing	240,954	24,000	3,750	28,806	297,510
058000	Travel & Registration			20,000		20,000
058300	Mileage Reimbursement					-
061000	Instructional Supplies	392,895	203,505	324,760	515,530	1,436,690
061000	Instructional Supplies - Projected Carryover					-
064200	Textbooks	153,843	15,850	101,215	3,137,633	3,408,541
064300	Library Books/Media	56,047	17,660	10,000		83,707
065000	Electronic Media	70,888	29,700	61,715	592,377	754,680
073400	Technology Equipment	18,000	1,000	-	20,000	39,000
073500	Non-Capital Equipment	74,927	12,800	32,000	2,400,550	2,520,277
084000	Contingency				3,500,000	3,500,000
085100	Field Trips	14,200	10,500	4,500		29,200
085300	Tech Equipment Repair and Maintenance				736,150	736,150

<b>Total Expenditures</b>	<b>41,782,356</b>	<b>17,197,238</b>	<b>3,379,541</b>	<b>17,557,471</b>	<b>79,916,606</b>
<b>% of Total</b>	<b>52.3%</b>	<b>21.5%</b>	<b>4.2%</b>	<b>22.0%</b>	<b>100.0%</b>

**Staff FTE:**

EDUCATION SUPPORT PROF.	47.81	6.88	6.00	0.00	60.69
TEACHERS	550.65	238.10	273.30	32.70	1,062.05

<b>FTE Totals</b>	<b>598.46</b>	<b>244.98</b>	<b>279.30</b>	<b>32.70</b>	<b>1,122.74</b>
<b>% of Total</b>	<b>53.3%</b>	<b>21.8%</b>	<b>24.9%</b>	<b>2.9%</b>	<b>100.0%</b>

**Funded Pupil Count District Projection - 26,204.50 less 1,588.00 charter school students**

**Average Budgeted Teacher Salary equals 44,970,979 divided by 1,062.1**

<b>\$ 42,344</b>
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**Colorado Springs School District 11**  
**Elementary Education - Expenditures by Instructional Subject**  
**Adopted 2021-22**

Acct #	Object	Regular 00100	Art 02000	Physical Curriculum 08000	Music 12000	FY 21-22 Adopted
011020	TEACHER SALARY	22,161,458	1,791,352	2,332,818	2,553,739	28,839,367
011040	PARAPROF. SALARY	1,853,948				1,853,948
020020	TEACHER BENEFIT	7,154,006	600,138	795,562	800,375	9,350,081
020040	PARAPROF. BENEFIT	633,218				633,218
043100	COPIER MAINTENANCE	81,700	-	-	-	81,700
055000	PRINTING	240,954	-	-	-	240,954
058000	TRAVEL & REGISTRATION	-	-	-	-	-
061000	INSTRUCTIONAL SUPPLIES	392,895	-	-	-	392,895
064200	TEXTBOOKS	153,843	-	-	-	153,843
064300	LIBRARY BOOKS/MEDIA	56,047	-	-	-	56,047
065000	ELECTRONIC MEDIA	70,888	-	-	-	70,888
073400	TECHNOLOGY EQUIPMENT	18,000	-	-	-	18,000
073500	NON-CAPITAL EQUIPMENT	74,927	-	-	-	74,927
085100	FIELD TRIPS	14,200	-	-	-	14,200
		-				-
<b>Total Expenditures</b>		<b>32,906,084</b>	<b>2,391,491</b>	<b>3,128,380</b>	<b>3,354,113</b>	<b>41,780,068</b>
<b>% of Total</b>		<b>78.8%</b>	<b>5.7%</b>	<b>7.5%</b>	<b>8.0%</b>	<b>100.0%</b>

**Staff FTE:**

EDUCATION SUPPORT PROF.	47.81	-	-	-	47.81
TEACHERS	446.90	29.10	32.00	42.65	550.65
<b>FTE Totals</b>	<b>494.71</b>	<b>29.10</b>	<b>32.00</b>	<b>42.65</b>	<b>598.46</b>
<b>% of Total</b>	<b>82.7%</b>	<b>4.9%</b>	<b>5.3%</b>	<b>7.1%</b>	<b>100.0%</b>

**Colorado Springs School District 11**  
**Middle School Education - Expenditures by Instructional Subject**  
**Adopted 2021-22**

Acct #	Object	Regular 00200	Art 02000	Physical Curriculum 08000	Music 12000	FY 21-22 Adopted
011020	TEACHER SALARY	9,418,031	554,026	1,129,959	1,137,656	12,239,672
011040	PARAPROF. SALARY	341,967				341,967
020020	TEACHER BENEFIT	3,176,122	185,610	385,350	356,556	4,103,638
020040	PARAPROF. BENEFIT	124,546				124,546
039000	CONTRACTED SERVICES	-	-	-	-	-
043000	REPAIRS	8,000	-	-	-	8,000
043100	COPIER MAINTENANCE	61,450	-	-	-	61,450
051300	FIELD TRIPS	2,950				2,950
055000	PRINTING	24,000				24,000
061000	INSTRUCTIONAL SUPPLIES	203,505				203,505
064200	TEXTBOOKS	15,850				15,850
064300	LIBRARY BOOKS/MEDIA	17,660				17,660
065000	ELECTRONIC MEDIA	29,700				29,700
073400	TECHNOLOGY EQUIPMENT	1,000	-	-	-	1,000
073500	NON-CAPITAL EQUIPMENT	12,800	-	-	-	12,800
085200	FIELD TRIPS	10,500	-	-	-	10,500
		-				
<b>Total Expenditures</b>		<b>13,448,080</b>	<b>739,636</b>	<b>1,515,309</b>	<b>1,494,212</b>	<b>17,197,238</b>
<b>% of Total</b>		<b>78.2%</b>	<b>4.3%</b>	<b>8.8%</b>	<b>8.7%</b>	<b>100.0%</b>

**Staff FTE:**

EDUCATION SUPPORT PROF.	6.88	-	-	-	6.88
TEACHERS	202.40	9.00	15.50	11.20	238.10
<b>FTE Totals</b>	<b>209.28</b>	<b>9.00</b>	<b>15.50</b>	<b>11.20</b>	<b>244.98</b>
<b>% of Total</b>	<b>85.4%</b>	<b>3.7%</b>	<b>6.3%</b>	<b>4.6%</b>	<b>100.0%</b>

**Colorado Springs School District 11**  
**High School Education - Expenditures by Instructional Subject**  
**Adopted 2021-22**

Acct #	Object	Job Class	Regular 00300	Art 02000	Business 03000	English 05000	Foreign Language 06000	Physical Curriculum 08000
011020	REGULAR EMPLOYEES	TEACHER	1,559,389	646,364	403,872	2,917,806	1,292,010	1,355,950
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	225,810	-	-	-	-	-
012020	TEMP. EMPLOYEES	TEACHER	-	-	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	-	-	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	521,297	216,545	151,637	949,717	414,241	462,420
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	78,168	-	-	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES			-	-	-	-	-
043000	REPAIRS AND MAINTENANCE		110	-	-	-	-	-
043100	COPIER MAINTENANCE		30,000	-	-	-	-	-
050000	OTHER PURCHASED SERVICES		404,327	-	-	-	-	-
051300	FIELD TRIPS		2,500	-	-	-	-	-
055000	PRINTING		3,750	-	-	-	-	-
058000	TRAVEL & REGISTRATION		20,000	-	-	-	-	-
058300	MILEAGE REIMBURSEMENT			-	-	-	-	-
061000	INSTRUCTIONAL SUPPLIES		324,760	-	-	-	-	-
064200	TEXTBOOKS		101,215	-	-	-	-	-
064300	LIBRARY BOOKS/MEDIA		10,000	-	-	-	-	-
065000	ELECTRONIC MEDIA		61,715	-	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	-	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		32,000	-	-	-	-	-
085100	FIELD TRIPS		4,500	-	-	-	-	-
<b>Total Expenditures</b>			<b>3,379,541</b>	<b>862,909</b>	<b>555,509</b>	<b>3,867,523</b>	<b>1,706,251</b>	<b>1,818,371</b>
<b>% of Total</b>			<b>10.3%</b>	<b>2.6%</b>	<b>1.7%</b>	<b>11.8%</b>	<b>5.2%</b>	<b>5.6%</b>
<b>Staff FTE:</b>								
	EDUCATION SUPPORT PROFESSIONALS		6.00	-	-	-	-	-
	TEACHERS		21.40	10.50	5.70	45.10	20.50	18.60
<b>FTE Totals</b>			<b>27.40</b>	<b>10.50</b>	<b>5.70</b>	<b>45.10</b>	<b>20.50</b>	<b>18.60</b>
<b>% of Total</b>			<b>9.8%</b>	<b>3.8%</b>	<b>2.0%</b>	<b>16.1%</b>	<b>7.3%</b>	<b>6.7%</b>

<b>Family &amp; Consumer Education 09000</b>	<b>Industrial Arts 10000</b>	<b>Math 11000</b>	<b>Music 12000</b>	<b>Science 13000</b>	<b>Social Science 15000</b>	<b>FY 21-22 Adopted</b>
250,642	334,787	2,915,159	670,618	2,940,839	2,686,245	17,973,682
-	-	-	-	-	-	225,810
-	-	-	-	-	-	-
-	-	-	-	-	-	-
94,670	113,877	1,090,405	210,180	985,434	886,086	6,096,510
-	-	-	-	-	-	78,168
-	-	-	-	-	-	-
-	-	-	-	-	-	110
-	-	-	-	-	-	30,000
-	-	-	-	-	-	404,327
-	-	-	-	-	-	2,500
-	-	-	-	-	-	3,750
-	-	-	-	-	-	20,000
-	-	-	-	-	-	-
-	-	-	-	-	-	324,760
-	-	-	-	-	-	101,215
-	-	-	-	-	-	10,000
-	-	-	-	-	-	61,715
-	-	-	-	-	-	-
-	-	-	-	-	-	32,000
-	-	-	-	-	-	7,390,865
<b>345,312</b>	<b>448,664</b>	<b>4,005,564</b>	<b>880,799</b>	<b>3,926,273</b>	<b>3,572,331</b>	<b>32,755,411</b>
<b>1.1%</b>	<b>1.4%</b>	<b>12.2%</b>	<b>2.7%</b>	<b>12.0%</b>	<b>10.9%</b>	<b>100.0%</b>
-	-	-	-	-	-	6.00
4.00	5.00	43.50	11.20	47.20	40.60	273.30
<b>4.00</b>	<b>5.00</b>	<b>43.50</b>	<b>11.20</b>	<b>47.20</b>	<b>40.60</b>	<b>279.30</b>
<b>1.4%</b>	<b>1.8%</b>	<b>15.6%</b>	<b>4.0%</b>	<b>16.9%</b>	<b>14.5%</b>	<b>100.0%</b>





**GENERAL FUND**

**EXPENDITURE DETAIL**

**OF**

**INDIVIDUAL PROGRAMS**

## **INTRODUCTION PAGE**

### **Division and Division Head**

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

### **Program Budget Manager**

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

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

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

Compensation packages were approved by the Board of Education at on June 9, 2021. These compensation approvals account for the salary and benefit increases on the detail pages of the FY21/22 adopted budget. One final factor, employee insurance benefit budgets will not see an increase in premiums for FY21/22.

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

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

Program:	General Elementary Education	Program No.:	00100
Program Budget Manager:	Michael J. Thomas and Karey Urbanski		
Division:	Superintendent and Personnel Support Services	Date:	July 1, 2021
Division Head:	Michael J. Thomas and Phoebe Bailey		

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	27,684,000	26,426,027	28,132,419	706,948	28,839,367
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	944,216	953,318	1,616,356	237,592	1,853,948
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	111	-	-	-	-
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	83	231	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	8,634,457	8,309,472	9,293,209	56,872	9,350,081
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	267,913	269,408	525,119	108,099	633,218
039000	PROFESSIONAL/CONSULTANT SERVICES		150	795	-	-	-
043000	REPAIRS & MAINTENANCE		-	1,500	-	-	-
043100	COPIER MAINTENANCE		114,625	92,685	101,931	(20,231)	81,700
043200	TECH EQUIPMENT REPAIR & MAINT		54	-	-	-	-
050000	OTHER PURCHASED SERVICES		9,071	4,242	-	-	-
051300	FIELD TRIPS		3,952	258	-	2,288	2,288
055000	PRINTING		265,552	254,961	257,394	(16,440)	240,954
058000	TRAVEL & REGISTRATION		981	8	-	-	-
061000	INSTRUCTIONAL SUPPLIES		319,524	238,869	413,067	(20,172)	392,895
064100	SPECIAL PURCHASES		-	2,142	-	-	-
064200	TEXTBOOKS		105,082	88,557	112,128	41,715	153,843
064300	LIBRARY BOOKS/MEDIA		51,212	35,534	47,444	8,603	56,047
065000	ELECTRONIC MEDIA		69,551	72,455	51,193	19,695	70,888
073000	CAPITAL EQUIPMENT		15,000	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		169,778	45,208	89,967	(71,967)	18,000
073500	NON-CAPITAL EQUIPMENT		28,113	4,617	32,836	42,091	74,927
085100	FIELD TRIPS		20,346	11,976	25,288	(11,088)	14,200
085200	INTERNAL WORK ORDERS		2,375	1,407	-	-	-
<b>Total Expenditures</b>			<b>38,706,146</b>	<b>36,813,670</b>	<b>40,698,351</b>	<b>1,084,005</b>	<b>41,782,356</b>

### Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	59.63	50.58	50.58	(2.77)	47.81
TEACHERS	608.45	570.30	570.30	(19.65)	550.65
<b>FTE Totals</b>	<b>668.08</b>	<b>620.88</b>	<b>620.88</b>	<b>(22.42)</b>	<b>598.46</b>

Program:	General Middle School Education	Program No.:	00200
Program Budget Manager:	Michael J. Thomas and Karey Urbanski		
Division:	Superintendent and Personnel Support Services	Date:	July 1, 2021
Division Head:	Michael Thomas and Phoebe Bailey		

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	15,363,429	12,317,825	16,263,852	(4,024,180)	12,239,672
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	111,449	157,043	316,278	25,689	341,967
012020	TEMP. EMPLOYEES	TEACHER	120	-	-	-	-
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	122	33	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	4,923,018	4,014,559	5,727,470	(1,623,832)	4,103,638
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	43,663	62,909	140,997	(16,451)	124,546
043000	REPAIRS		3,544	3,536	8,000	-	8,000
043100	COPIER MAINTENANCE		68,380	55,637	64,450	(3,000)	61,450
050000	OTHER PURCHASED SERVICES		192	39	-	-	-
051300	FIELD TRIPS		-	326	2,950	-	2,950
055000	PRINTING		39,477	30,625	30,990	(6,990)	24,000
058000	TRAVEL & REGISTRATION		2,192	350	-	-	-
061000	INSTRUCTIONAL SUPPLIES		264,119	108,784	364,147	(160,642)	203,505
064200	TEXTBOOKS		14,865	18,176	14,350	1,500	15,850
064300	LIBRARY BOOKS/MEDIA		22,528	15,380	16,960	700	17,660
065000	ELECTRONIC MEDIA		30,621	19,636	24,700	5,000	29,700
073400	TECHNOLOGY EQUIPMENT		149,996	84,356	17,616	(16,616)	1,000
073500	NON-CAPITAL EQUIPMENT		14,901	3,007	15,231	(2,431)	12,800
085100	FIELD TRIPS		10,991	8,409	10,500	-	10,500
085200	INTERNAL WORK ORDERS		1,334	1,108	-	-	-
085700	Internal Dist Claim Exp		(377)	-	-	-	-
<b>Total Expenditures</b>			<b>21,064,566</b>	<b>16,901,738</b>	<b>23,018,490</b>	<b>(5,821,252)</b>	<b>17,197,238</b>

### Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	5.88	7.88	7.88	(1.00)	6.88
TEACHERS	279.00	249.20	249.20	(11.10)	238.10
<b>FTE Totals</b>	<b>284.88</b>	<b>257.08</b>	<b>257.08</b>	<b>(12.10)</b>	<b>244.98</b>

Program:	Intramural Activities	Program No.	002IA
Program Budget Manager:	Christopher Noll	Date:	July 1, 2021
Division:	Achievement, Learning, and Leadership		
Division Head:	TBD		

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
015020	SUPPLEMENTAL PAY	TEACHER	45,849	41,700	45,000	(276)	44,724
020020	EMPLOYEE BENEFITS	TEACHER	9,498	8,732	9,720	276	9,996
039000	PROFESSIONAL/CONSULTANT SERVICES		3,500	-	5,292	-	5,292
051300	TRANS./FIELD TRIPS		-	-	10,000	-	10,000
061000	GENERAL INSTRUCTIONAL SUPPLIES		7,518	3,042	12,480	-	12,480
073500	NON-CAPITAL EQUIPMENT		4,148	3,725	4,050	-	4,050
085100	FIELD TRIPS		6,917	1,984	-	-	-
085200	INTERNAL WORK ORDERS		876	-	-	-	-
<b>Total Expenditures</b>			<b>78,307</b>	<b>59,183</b>	<b>86,542</b>	<b>-</b>	<b>86,542</b>

Program:	General High School Education	Program No.:	00300
Program Budget Manager:	Michael J. Thomas and Karey Urbanski		
Division:	Superintendent and Personnel Support Services	Date:	July 1, 2021
Division Head:	Michael Thomas and Phoebe Bailey		

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	16,982,888	1,328,576	17,416,113	(15,856,724)	1,559,389
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	108,312	106,227	175,768	50,042	225,810
012020	TEMP. EMPLOYEES	TEACHER	-	-	4,000	(4,000)	-
015020	SUPPLEMENTAL PAY	TEACHER	-	202	6,575	(6,575)	-
020020	EMPLOYEE BENEFITS	TEACHER	5,415,882	393,083	6,180,355	(5,659,058)	521,297
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	36,164	30,237	59,709	18,459	78,168
039000	PROFESSIONAL/CONSULTANT SERVICES		-	104	5,500	(5,500)	-
043000	REPAIRS AND MAINTENANCE		184	-	61,310	(61,200)	110
043100	COPIER MAINTENANCE		41,065	28,028	30,000	-	30,000
043200	TECH EQUIPMENT REPAIR & MAINT		30	-	-	-	-
050000	OTHER PURCHASED SERVICES		2,082	98,126	201,952	202,375	404,327
051300	FIELD TRIPS		1,101	-	7,500	(5,000)	2,500
055000	PRINTING		2,950	2,198	10,450	(6,700)	3,750
058000	TRAVEL & REGISTRATION		37,315	2,546	26,700	(6,700)	20,000
058300	MILEAGE REIMBURSEMENT		-	-	5,550	(5,550)	-
061000	INSTRUCTIONAL SUPPLIES		245,251	52,669	609,463	(284,703)	324,760
064200	TEXTBOOKS		66,025	112,471	48,000	53,215	101,215
064300	LIBRARY BOOKS/MEDIA		9,710	6,973	10,200	(200)	10,000
065000	ELECTRONIC MEDIA		81,494	51,346	61,715	-	61,715
073400	TECHNOLOGY EQUIPMENT		76,375	28,306	5,000	(5,000)	-
073500	NON-CAPITAL EQUIPMENT		25,423	28,027	113,200	(81,200)	32,000
081000	DUES		154	-	-	-	-
085100	FIELD TRIPS		20,265	12,050	24,500	(20,000)	4,500
085200	INTERNAL WORK ORDERS		7,376	2,450	-	-	-
085700	INTERNAL DIST CLAIM EXP		-	(3,014)	-	-	-
<b>Total Expenditures</b>			<b>23,160,046</b>	<b>2,280,605</b>	<b>23,610,334</b>	<b>(21,684,019)</b>	<b>3,379,541</b>

### Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	5.88	5.01	4.01	1.99	6.00
TEACHERS	306.70	269.30	269.80	3.50	273.30
<b>FTE Totals</b>	<b>312.58</b>	<b>274.31</b>	<b>273.81</b>	<b>5.49</b>	<b>279.30</b>

Program:	Montessori Preschool	Program No.:	00400
Program Budget Manager:	Shannon Molnar		
Division:	Achievement/Learning/Leadership and Personnel Support	Date:	July 1, 2021
Division Head:	TBD and Phoebe Bailey		

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	57,676	61,398	59,297	7,992	67,289
011040	REGULAR EMPLOYEES PARAPROFESSIONALS		68,434	55,916	56,439	6,502	62,941
015020	SUPPLEMENTAL PAY	TEACHER	2,434	1,803	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	15,728	13,939	14,033	1,754	15,787
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	27,204	24,877	26,603	16,184	42,787
055000	PRINTING		-	48	-	-	-
061000	INSTRUCTIONAL SUPPLIES		1,886	3,598	5,000	-	5,000
065000	ELECTRONIC MEDIA		120	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		1,196	-	-	-	-
086900	INDIRECT COSTS		5,861	5,861	5,861	-	5,861
<b>Total Expenditures</b>			<b>180,539</b>	<b>167,440</b>	<b>167,233</b>	<b>32,432</b>	<b>199,665</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		2.62	0.02	2.64	-	2.64
	TEACHERS		1.10	0.50	1.10	-	1.10
<b>FTE Totals</b>			<b>3.72</b>	<b>0.52</b>	<b>3.74</b>	<b>-</b>	<b>3.74</b>

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

Program No.: 00500  
 Date: July 1, 2021

### Program Description:

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

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
012020	TEMP. EMPLOYEES	TEACHER	-	-	-	-	-
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	-	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	198	-	-	10,668	10,668
020020	EMPLOYEE BENEFITS	TEACHER	41	-	-	2,806	2,806
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	-	-	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		600	-	-	-	-
050000	OTHER PUR. SERVICES		392,836	287,924	393,466	-	393,466
051300	FIELD TRIPS		-	-	-	-	-
055000	PRINTING		849	-	-	-	-
056900	TUITION/FEES - OTHER		388,974	511,314	255,768	457,934	713,702
058000	TRAVEL & REGISTRATION		734	-	-	-	-
061000	INSTRUCTIONAL SUPPLIES		3,664	-	-	-	-
064200	TEXTBOOKS/ CURR RES		-	6,464	-	36,657	36,657
<b>Total Expenditures</b>			<b>787,895</b>	<b>805,702</b>	<b>649,234</b>	<b>508,065</b>	<b>1,157,299</b>



Program:	Gifted and Talented	Program No.:	00700
Program Budget Manager:	Emily Andrews		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2021
Division Head:	TBD		

### Program Description:

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

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	2,510,387	2,515,839	2,633,361	177,848	2,811,209
012020	TEMP. EMPLOYEES	TEACHER	9,470	15,207	13,170	(93)	13,077
015020	SUPPLEMENTAL PAY	TEACHER	-	-	2,030	-	2,030
020020	EMPLOYEE BENEFITS	TEACHER	748,209	756,317	865,326	708	866,034
039000	PROFESSIONAL/CONSULTANT SERVICES		5,150	1,920	9,000	-	9,000
050000	OTHER PURCHASED SVCS.		53	-	-	-	-
051300	FIELD TRIPS		-	-	5,000	-	5,000
055000	PRINTING		2,355	4,925	3,110	-	3,110
058000	TRAVEL & REGISTRATION		4,055	2,700	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		-	-	1,300	-	1,300
061000	INSTRUCTIONAL SUPPLIES		20,660	12,814	17,600	100	17,700
064200	TEXTBOOKS		1,979	921	3,700	-	3,700
064300	LIBRARY BOOKS/MEDIA		6,682	-	-	-	-
065000	ELECTRONIC MEDIA SUPPLIES		8,424	15,153	870	-	870
081000	DUES		119	269	-	-	-
085100	FIELD TRIPS		921	739	-	-	-
<b>Total Expenditures</b>			<b>3,318,464</b>	<b>3,326,804</b>	<b>3,556,466</b>	<b>178,564</b>	<b>3,735,030</b>

### Staff FTE:

TEACHERS	41.00	41.00	40.60	-	40.60
<b>FTE Totals</b>	<b>41.00</b>	<b>41.00</b>	<b>40.60</b>	<b>-</b>	<b>40.60</b>

Program:	International Baccalaureate	Program No.:	007IB
Program Budget Manager:	TBD		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2021
Division Head:	TBD		

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
012020	TEMP. EMPLOYEES	TEACHER	2,638	2,979	-	-	-
020020	EMPLOYEE BENEFIT	TEACHER	566	647	-	-	-
050000	OTHER PUR. SERVICES		57,945	35,740	86,469	-	86,469
055000	PRINTING		2,566	2,432	4,500	-	4,500
058000	TRAVEL & REGISTRATION		-	-	-	-	-
061000	GEN. INST. SUPPLIES		4,465	5,313	9,000	-	9,000
064200	TEXTBOOKS		1,073	2,731	7,261	-	7,261
065000	ELECTRONIC MEDIA SUPPLIES		251	-	7,500	-	7,500
081000	DUES		30,819	30,469	30,781	-	30,781
085100	FIELD TRIPS		115	135	-	-	-
<b>Total Expenditures</b>			<b>100,439</b>	<b>80,446</b>	<b>145,511</b>	<b>-</b>	<b>145,511</b>

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

Program No.: 00800  
 Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
039000	PROFESSIONAL/CONSULTANT SERVICES		3,500	-	-	-	-
050000	OTHER PUR. SERVICES		47,233	48,240	51,007	-	51,007
064300	LIBRARY/MEDIA SUPPLIES		4,072	7,256	7,871	-	7,871
064400	BOOK BINDING		4,168	1,098	10,000	-	10,000
065000	ELECTRONIC MEDIA SUPPLIES		54,564	57,312	63,540	-	63,540
073500	NON-CAPITAL EQUIPMENT		-	-	-	-	-
<b>Total Expenditures</b>			<b>113,536</b>	<b>113,906</b>	<b>132,418</b>	<b>-</b>	<b>132,418</b>

Program: Other General Education Program Program No.: 00900  
 Program Budget Manager: Various  
 Division: Achievement/Learning/Leadership, Superintendent, and Date: July 1, 2021  
 Personnel Support Services  
 Division Heads: TBD, Michael J. Thomas, and Phoebe Bailey

### Program Description:

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

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

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

		FY18-19	FY19-20	FY 20-21		FY 21-22	
Acct #	Job Class	Actual	Actual	Mid-Year	Change	Adopted	
011020	REGULAR EMPLOYEES	TEACHER	63,173	180,519	1,294,692	1,037,859	2,332,551
012020	TEMP. EMPLOYEES	TEACHER	2,235,391	1,675,113	2,419,634	(14,661)	2,404,973
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	288,014	182,502	159,945	(982)	158,963
015020	SUPPLEMENTAL PAY	TEACHER	25,451	-	52,700	(495)	52,205
020020	EMPLOYEE BENEFITS	TEACHER	517,174	433,257	929,023	393,921	1,322,944
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	62,958	39,645	34,548	982	35,530
039000	PROFESSIONAL/CONSULTANT SERVICES		-	14,814	-	-	-
043200	TECH EQUIPMENT REPAIR		736,150	-	-	-	-
050000	OTHER PURCHASED SERVICES		273,493	483,501	319,259	-	319,259
055000	PRINTING		16,457	18,551	28,806	-	28,806
058000	TRAVEL & REGISTRATION		-	-	-	-	-
061000	INSTRUCTIONAL SUPPLIES		210,810	177,789	645,530	(130,000)	515,530
061000	INSTRUCTIONAL SUPPLIES Carryover		-	-	3,500,000	(3,500,000)	-
064200	TEXTBOOKS		513,272	208,354	359,194	2,778,439	3,137,633
065000	ELECTRONIC MEDIA		579,536	521,651	592,377	-	592,377
073400	TECHNOLOGY EQUIPMENT		2,336,241	1,889,979	495,000	(475,000)	20,000
073500	NON-CAPITAL EQUIPMENT		-	-	-	2,400,550	2,400,550
081000	DUES & MEMBERSHIP FEES		-	7,600	-	-	-
084000	CONTINGENCY		-	-	-	-	3,500,000
085300	INTERNAL TECH. EQUIPMENT REPAIRS & MAINT.		-	736,150	736,150	-	736,150
Total Expenditures			7,858,119	6,569,426	11,566,858	2,490,613	17,557,471

### Staff FTE:

TEACHERS	16.75	11.50	11.50	21.20	32.70
EDUCATION SUPPORT PROFESSIONALS	4.88	-	-	-	-
<b>FTE Totals</b>	<b>21.63</b>	<b>11.50</b>	<b>11.50</b>	<b>21.20</b>	<b>32.70</b>

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

Program No.: 00901  
Date: July 1, 2021

**Program Description:**

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

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

School operations, student supplies, instructional materials

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REG. EMPLOYEES	TEACHER	-	-	-	1,189,551	1,189,551
011040	REG. EMPLOYEES	PARAPRO	-	-	-	24,792	24,792
015020	ADD SALARIES	TEACHER	-	-	-	5,000	5,000
015040	ADD SALARIES	PARAPRO	-	-	-	1,500	1,500
020020	EMPLOYEE BENEFITS	TEACHER	-	-	-	385,957	385,957
020040	EMPLOYEE BENEFITS	PARAPRO	-	-	-	336	336
043100	COPIER MAINTENANCE		-	-	-	100	100
050000	OTHER PUR. SERVICES		-	-	-	1,500	1,500
055000	PRINTING		-	-	-	2,000	2,000
061000	GENERAL SUPPLIES		-	-	-	17,006	17,006
065000	ELECTRONIC MEDIA		-	-	-	5,000	5,000
073500	NON-CAPITAL EQUIPMENT		-	-	-	10,000	10,000
<b>Total Expenditures</b>			-	-	-	<b>1,642,742</b>	<b>1,642,742</b>
<b>Staff FTE:</b>							
	TEACHERS		-	-	-	19.00	19.00
	EDUCATION SUPPORT PROFESSIONAL		-	-	-	0.81	0.81
<b>FTE Totals</b>			-	-	-	<b>19.81</b>	<b>19.81</b>

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

Program No.: 009AC  
 Date: July 1, 2021

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	803,356	826,376	793,331	121,409	914,740
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	22,452	23,162	23,256	2,780	26,036
020020	EMPLOYEE BENEFITS	TEACHER	275,085	291,017	307,988	(12,773)	295,215
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	9,302	9,565	10,379	878	11,257
043100	COPIER MAINT.		590	520	750	-	750
050000	OTHER PUR. SERVICES		12,324	13,054	13,500	-	13,500
058000	TRAVEL & REGISTRATION		2,161	-	-	1,800	1,800
061000	INSTRUCTIONAL SUPPLIES		2,159	5,249	2,500	-	2,500
065000	ELECTRONIC MEDIA SUPPLIES		142,744	167,353	145,000	-	145,000
073400	TECHNOLOGY EQUIPMENT		22,841	1,321	8,000	(8,000)	-
073500	NON-CAPITAL EQUIPMENT		-	-	2,000	8,000	10,000
085100	FIELD TRIPS		581	-	2,000	(1,800)	200
<b>Total Expenditures</b>			<b>1,293,594</b>	<b>1,337,617</b>	<b>1,308,705</b>	<b>112,293</b>	<b>1,420,998</b>

**Staff FTE:**

EDUCATION SUPPORT PROFESSIONALS	1.00	1.00	1.00	-	1.00
TEACHERS	13.50	13.50	13.50	-	13.50
<b>FTE Totals</b>	<b>14.50</b>	<b>14.50</b>	<b>14.50</b>	<b>-</b>	<b>14.50</b>

Program:	Alternative Programs	Program No.:	009AL
Program Budget Manager:	Dan Hoff		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2021
Division Head:	TBD		

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	2,123,608	1,832,153	1,981,857	598,428	2,580,285
012020	TEMP. EMPLOYEES	TEACHER	5,210	7,873	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	-	7,960	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	688,710	602,664	726,008	104,913	830,921
043100	COPIER MAINT.		9,092	5,579	5,500	-	5,500
050000	OTHER PUR. SERVICES		3,679	2,717	11,500	-	11,500
051300	FIELD TRIPS		1,451	(190)	-	-	-
055000	PRINTING		8,499	6,670	3,000	-	3,000
058000	TRAVEL & REGISTRATION		350	539	-	-	-
061000	INSTRUCTIONAL SUPPLIES		12,419	7,963	25,819	(10,345)	15,474
064200	TEXTBOOKS		3,956	458	1,000	-	1,000
064300	LIBRARY BOOKS/MEDIA		2,214	1,741	3,700	300	4,000
065000	ELECTRONIC MEDIA SUPPLIES		785	1,240	1,500	-	1,500
073400	TECHNOLOGY EQUIPMENT		7,283	26,631	8,000	(1,500)	6,500
073500	NON-CAPITAL EQUIPMENT		3,943	358	2,000	-	2,000
085100	FIELD TRIPS		1,619	1,063	2,714	-	2,714

<b>Total Expenditures</b>	<b>2,872,816</b>	<b>2,505,419</b>	<b>2,772,598</b>	<b>691,796</b>	<b>3,464,394</b>
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### Staff FTE:

TEACHERS	38.20	36.50	36.50	7.00	43.50
<b>FTE Totals</b>	<b>38.20</b>	<b>36.50</b>	<b>36.50</b>	<b>7.00</b>	<b>43.50</b>

Program:	Advancement Via Individual Determination	Program No.:	009AV
Program Budget Manager:	TBD		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2021
Division Head:	TBD		

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	215,492	246,108	237,507	110,737	348,244
012020	TEMP. EMPLOYEES	TEACHER	79,996	45,159	23,294	(23,294)	-
015020	SUPPLEMENTAL PAY	TEACHER	144	87	4,900	(4,900)	-
020020	EMPLOYEE BENEFITS	TEACHER	79,359	82,394	81,652	26,572	108,224
039000	PROFESSIONAL/CONSULTANT SERVICES		-	26,435	-	-	-
050000	OTHER PUR. SERVICES		738	734	18,000	(18,000)	-
051300	FIELD TRIPS		-	5,400	-	-	-
055000	PRINTING		703	1,150	700	(650)	50
058000	TRAVEL & REGISTRATION		500	17,380	500	-	500
058300	MILEAGE REIMBURSEMENT		-	-	-	-	-
061000	INSTRUCTIONAL SUPPLIES		12,110	3,344	6,210	5,800	12,010
081000	DUES		27,053	-	6,625	(3,125)	3,500
085100	FIELD TRIPS		769	1,279	-	-	-
<b>Total Expenditures</b>			<b>416,864</b>	<b>429,470</b>	<b>379,388</b>	<b>93,140</b>	<b>472,528</b>
<b>Staff FTE:</b>							
	TEACHERS		5.00	4.40	4.40	-	4.40
<b>FTE Totals</b>			<b>5.00</b>	<b>4.40</b>	<b>4.40</b>	<b>-</b>	<b>4.40</b>



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

Program No.: 009CA  
 Date: July 1, 2021

### Program Description:

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

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
012020	TEMP. EMPLOYEES	TEACHER	2,680	(240)	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	1,406,366	1,420,902	1,541,134	(9,447)	1,531,687
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	9,659	2,724	28,200	(173)	28,027
020020	EMPLOYEE BENEFITS	TEACHER	291,740	298,035	332,885	9,447	342,332
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	2,007	571	6,091	173	6,264
058300	MILEAGE REIMBURSEMENT		-	-	2,325	-	2,325
<b>Total Expenditures</b>			<b>1,712,450</b>	<b>1,721,992</b>	<b>1,910,635</b>	<b>-</b>	<b>1,910,635</b>

Program: Detention Center Program  
Program Budget Manager: Jamie Montoya-DeSmidt  
Division: Superintendent  
Division Head: Michael Thomas

Program No.: 009DC  
Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
059200	SERVICES PURCHASED FROM OTHER DISTRICTS		63,182	66,932	131,000	-	131,000
<b>Total Expenditures</b>			<b>63,182</b>	<b>66,932</b>	<b>131,000</b>	<b>-</b>	<b>131,000</b>

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

Program No.: 009DS  
Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	304,987	312,295	299,462	105,341	404,803
015020	SUPPLEMENTAL PAY	TEACHER	32,248	39,294	35,000	-	35,000
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	439	806	3,000	(1,000)	2,000
020020	EMPLOYEE BENEFITS	TEACHER	93,850	98,351	106,221	20,536	126,757
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	90	168	630	-	630
043100	COPIER MAINTENANCE		635	606	750	-	750
050000	OTHER PURCHASED SERVICES		-	-	500	-	500
061000	INSTRUCTIONAL SUPPLIES		2,583	1,450	1,000	-	1,000
065000	ELECTRONIC MEDIA		26,850	29,618	32,000	-	32,000
073400	TECHNOLOGY EQUIPMENT		-	-	500	(500)	-
073500	NON-CAPITAL EQUIPMENT		-	20	900	1,500	2,400
<b>Total Expenditures</b>			<b>461,682</b>	<b>482,608</b>	<b>479,963</b>	<b>125,877</b>	<b>605,840</b>
<b>Staff FTE:</b>							
	TEACHERS		5.00	5.50	5.50	1.00	6.50
<b>FTE Totals</b>			<b>5.00</b>	<b>5.50</b>	<b>5.50</b>	<b>1.00</b>	<b>6.50</b>

Program:	Odyssey Early College and Career Options	Program No.:	009EC
Program Budget Manager:	Sean Norman		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2021
Division Head:	TBD		

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	563,290	550,943	649,097	(52,964)	596,133
020020	EMPLOYEE BENEFITS	TEACHER	173,829	159,588	210,302	(31,981)	178,321
039000	PROFESSIONAL/CONSULTANT SERVICES		123,832	126,575	120,000	-	120,000
043100	COPIER MAINTENANCE		439	234	500	(450)	50
050000	OTHER PURCHASED SERVICES		24	-	50	-	50
055000	PRINTING		799	230	1,200	(1,150)	50
058000	TRAVEL & REGISTRATION		-	480	-	-	-
061000	INSTRUCTIONAL SUPPLIES		267	426	18,665	(18,615)	50
064200	TEXTBOOKS		103,311	71,950	40,000	-	40,000
065000	ELECTRONIC MEDIA		2,958	4,359	5,000	-	5,000
073400	TECHNOLOGY EQUIPMENT		1,881	79	140,000	-	140,000
073500	NON-CAPITAL EQUIPMENT		-	160	2,500	(2,500)	-
081000	DUES		257	-	-	-	-
085100	FIELD TRIPS		114	-	-	-	-
<b>Total Expenditures</b>			<b>971,001</b>	<b>915,024</b>	<b>1,187,314</b>	<b>(107,660)</b>	<b>1,079,654</b>
<b>Staff FTE:</b>							
	TEACHERS		11.00	12.00	12.00	(2.00)	10.00
<b>FTE Totals</b>			<b>11.00</b>	<b>12.00</b>	<b>12.00</b>	<b>(2.00)</b>	<b>10.00</b>

Program: ESL/Global Education  
 Program Budget Manager: Talonna Hybki  
 Division: Achievement, Learning, and Leadership  
 Division Head: TBD

Program No.: 009ES  
 Date: July 1, 2021

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	2,848,239	2,703,159	2,324,715	277,996	2,602,711
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	384,343	400,895	461,675	87,767	549,442
012020	TEMP. EMPLOYEES	TEACHER	1,504	-	1,000	-	1,000
013040	TEMP. EMPLOYEES	PARAPROFESSIONALS	-	705	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	3,874	1,427	3,500	-	3,500
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	916	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	887,401	847,784	804,822	41,244	846,066
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	147,193	149,344	188,309	37,792	226,101
050000	OTHER PURCHASED SERVICES		-	-	2,000	-	2,000
051300	FIELD TRIPS		710	-	-	-	-
055000	PRINTING		673	672	2,000	-	2,000
058000	TRAVEL & REGISTRATION		-	77	-	-	-
058300	MILEAGE REIMBURSEMENT		1,699	1,673	2,511	-	2,511
061000	GENERAL SUPPLIES		3,196	2,769	3,910	-	3,910
064200	TEXTBOOKS		42,376	32,042	50,000	-	50,000
<b>Total Expenditures</b>			<b>4,322,124</b>	<b>4,140,547</b>	<b>3,844,441</b>	<b>444,800</b>	<b>4,289,241</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		19.50	21.48	21.48	-	21.48
	TEACHERS		54.35	39.95	39.95	0.05	40.00
<b>FTE Totals</b>			<b>73.85</b>	<b>61.43</b>	<b>61.43</b>	<b>0.05</b>	<b>61.48</b>

Program: Expelled Students  
 Program Budget Manager: Jamie Montoya-DeSmidt  
 Division: Superintendent  
 Division Head: Michael J. Thomas

Program No.: 009EX  
 Date: July 1, 2021

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEE	TEACHER	117,404	166,981	159,576	25,761	185,337
012020	TEMP. EMPLOYEES	TEACHER	4,254	12,012	22,982	-	22,982
015020	SUPPLEMENTAL PAY	TEACHER	10,440	29,650	48,983	-	48,983
020020	EMPLOYEE BENEFITS	TEACHER	36,531	54,465	62,623	6,217	68,840
050000	OTHER PURCHASED SERVICES		1,056	1,509	1,000	-	1,000
055000	PRINTING		60	-	720	-	720
058300	MILEAGE REIMBURSEMENT		69	-	300	-	300
061000	GEN. INST. SUPPLIES		2,174	1,141	2,000	-	2,000
065000	ELECTRONIC MEDIA SUPPLIES		9,054	8,800	9,000	-	9,000
073500	NON-CAPITAL EQUIPMENT		-	946	400	-	400
<b>Total Expenditures</b>			<b>181,042</b>	<b>275,504</b>	<b>323,560</b>	<b>31,978</b>	<b>339,562</b>
<b>Staff FTE:</b>							
	TEACHERS		2.00	3.00	3.00	-	3.00
<b>FTE Totals</b>			<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>

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

Program No. 009ME  
 Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
015020	SUPPLEMENTAL PAY	TEACHER	4,954	3,000	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	1,027	629	-	-	-
051300	FIELD TRIPS		166	-	-	-	-
058000	TRAVEL & REGISTRATION		-	50	-	-	-
061000	GENERAL SUPPLIES		2,454	2,744	500	-	500
<b>Total Expenditures</b>			<b>8,602</b>	<b>6,423</b>	<b>500</b>	<b>-</b>	<b>500</b>

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

Program No.: 009SC  
Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
012020	TEMP. EMPLOYEES	TEACHER	11,677	-	3,750	-	3,750
015020	SUPPLEMENTAL PAY	TEACHER	1,265	373	3,000	-	3,000
020020	EMPLOYEE BENEFITS	TEACHER	2,769	79	1,509	-	1,509
039000	PROFESSIONAL/CONSULTANT SERVICES		450	263	625	-	625
050000	OTHER PUR. SERVICES		773	-	-	-	-
051300	FIELD TRIPS		-	-	5,500	-	5,500
058000	TRAVEL & REGISTRATION		53,031	45,492	45,000	-	45,000
058300	MILEAGE REIMBURSEMENT		239	-	2,645	-	2,645
061000	GENERAL SUPPLIES		3,493	2,307	6,250	-	6,250
085100	FIELD TRIPS		7,351	9,307	-	-	-
<b>Total Expenditures</b>			<b>81,048</b>	<b>57,821</b>	<b>68,279</b>	<b>-</b>	<b>68,279</b>



Program:	Summer Enrichment	Program No.	009SL
Program Budget Manager:	Darian Founds		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2021
Division Head:	TBD		

### Program Description:

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

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

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
020020	EMPLOYEE BENEFITS	TEACHER	17	-	-	-	-
050000	OTHER PUR. SERVICES		-	-	20,000	-	20,000
051900	STUDENT TRANSPORTATION		-	-	40,000	-	40,000
055000	PRINTING		296	13	4,000	-	4,000
061000	GENERAL INSTRUCTIONAL SUPPLIES		12,137	-	20,000	-	20,000
<b>Total Expenditures</b>			<b>12,449</b>	<b>13</b>	<b>84,000</b>	<b>-</b>	<b>84,000</b>

Program:	Summer High School	Program No.	009SS
Program Budget Manager:	Jason Miller		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2021
Division Head:	TBD		

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
012020	TEMP. EMPLOYEES	TEACHER	-	-	1,370	-	1,370
015020	SUPPLEMENTAL PAY	TEACHER	26,475	-	14,280	(96)	14,184
020020	EMPLOYEE BENEFITS	TEACHER	5,535	-	3,380	96	3,476
055000	PRINTING		-	-	500	-	500
061000	GENERAL SUPPLIES		1,039	96	1,400	-	1,400
<b>Total Expenditures</b>			<b>33,049</b>	<b>96</b>	<b>20,930</b>	<b>-</b>	<b>20,930</b>

Program:	Tutoring Program	Program No.	009TP
Program Budget Manager:	TBD		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2021
Division Head:	TBD		

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
012020	TEMP. EMPLOYEES	TEACHER	645,959	446,049	588,951	82,683	671,634
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	16,422	11,186	-	-	-
013040	OVERTIME	PARAPROFESSIONALS	19	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	150,422	93,972	214,294	31,863	246,157
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	23,796	23,104	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	170,427	116,377	173,503	31,623	205,126
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	8,126	7,461	-	-	-
050000	OTHER PURCHASED SERVICES		-	40,050	-	-	-
061000	GENERAL SUPPLIES		1,926	1,528	2,000	-	2,000
085100	TRANS/FIELD TRIPS-INTERNAL CHARGE		-	6,875	-	-	-
<b>Total Expenditures</b>			<b>1,017,098</b>	<b>746,602</b>	<b>978,748</b>	<b>146,169</b>	<b>1,124,917</b>

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

Program No.: 009TR  
 Date: July 1, 2021

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
016020	POST-EMPLOYMENT	TEACHER	1,029,594	504,630	637,310	-	637,310
020020	EMPLOYEE BENEFITS	TEACHER	343,976	266,124	311,804	-	311,804
084000	CONTINGENCY		-	-	4,000,000	(1,500,000)	2,500,000
<b>Total Expenditures</b>			<b>1,373,570</b>	<b>770,754</b>	<b>4,949,114</b>	<b>(1,500,000)</b>	<b>3,449,114</b>

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

Program No.: 009VE  
 Date: July 1, 2021

### Program Description:

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

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
012020	TEMP. EMPLOYEES	TEACHER	16,851	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	277	9,500	13,200	(81)	13,119
020020	EMPLOYEE BENEFITS	TEACHER	3,676	2,083	2,851	81	2,932
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	-	-	-
043000	EQUIPMENT MAINTENANCE		2,758	210	5,000	-	5,000
043100	COPIER MAINTENANCE		46	34	50	-	50
050000	OTHER PUR. SERVICES		4,692	45,706	84,750	-	84,750
051300	FIELD TRIPS		1,165	-	17,700	-	17,700
055000	PRINTING		109	2	50	-	50
056900	TUITION/FEES - OTHER		313,812	299,308	285,000	44,000	329,000
058000	TRAVEL & REGISTRATION		86,693	14,892	115,515	-	115,515
061000	GENERAL SUPPLIES		47,299	52,386	124,974	(6,550)	118,424
065000	ELECTRONIC MEDIA		15,219	3,237	-	-	-
073000	CAPITAL EQUIPMENT		-	-	10,000	-	10,000
073400	TECHNOLOGY EQUIPMENT		49,302	84,887	15,000	-	15,000
073500	NON-CAPITAL EQUIPMENT		22,951	22,414	14,000	-	14,000
081000	DUES		32,505	26,458	4,600	(3,600)	1,000
085100	FIELD TRIPS		8,164	7,926	-	-	-
<b>Total Expenditures</b>			<b>605,520</b>	<b>569,043</b>	<b>692,690</b>	<b>33,850</b>	<b>726,540</b>

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

Program No.: 02000  
Date: July 1, 2021

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR SALARIES	TEACHER	-	2,849,040	-	2,991,743	2,991,743
012020	TEMP. EMPLOYEES	TEACHER	-	7,282	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	-	271	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	-	898,142	-	1,002,293	1,002,293
043000	EQUIPMENT MAINTENANCE		-	11,225	-	10,000	10,000
050000	OTHER PUR. SERVICES		-	17,093	-	21,125	21,125
055000	PRINTING		-	741	-	4,160	4,160
058000	TRAVEL & REGISTRATION		-	223	-	-	-
058300	MILEAGE REIMBURSEMENT		-	140	-	500	500
061000	GENERAL SUPPLIES		-	64,348	-	81,100	81,100
073500	NON-CAPITAL EQUIPMENT		-	271	-	20,000	20,000
<b>Total Expenditures</b>			-	<b>3,848,776</b>	-	<b>4,130,921</b>	<b>4,130,921</b>

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

Program No.: 03000  
Date: July 1, 2021

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR SALARIES	TEACHER	-	347,329	-	403,872	403,872
020020	EMPLOYEE BENEFITS	TEACHER	-	113,845	-	151,637	151,637
055000	PRINTING		-	-	-	50	50
058000	TRAVEL & REGISTRATION		-	665	-	-	-
061000	GENERAL SUPPLIES		-	5,289	-	8,095	8,095
065000	ELECTRONIC MEDIA		-	45	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	380	-	-	-
081000	DUES		-	60	-	-	-
<b>Total Expenditures</b>			-	<b>467,613</b>	-	<b>563,654</b>	<b>563,654</b>

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

Program No.: 04000  
 Date: July 1, 2021

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
058000	TRAVEL & REGISTRATION		-	770	-	-	-
061000	GENERAL SUPPLIES		-	47	-	1,600	1,600
<b>Total Expenditures</b>			-	<b>817</b>	-	<b>1,600</b>	<b>1,600</b>



Program: English Language Arts  
 Program Budget Manager: Mykel Knight  
 Division: Curriculum and Instruction  
 Division Head: Karol Gates

Program No.: 05000  
 Date: July 1, 2021

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR SALARIES	TEACHER	-	2,722,473	-	2,917,806	2,917,806
020020	EMPLOYEE BENEFITS	TEACHER	-	837,511	-	949,717	949,717
050000	OTHER PUR. SERVICES		-	32	-	-	-
055000	PRINTING		-	960	-	1,050	1,050
061000	GENERAL SUPPLIES		-	36,647	-	51,830	51,830
064200	TEXTBOOKS		-	9,184	-	-	-
065000	ELECTRONIC MEDIA		-	85	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	54	-	-	-
<b>Total Expenditures</b>			-	<b>3,606,946</b>	-	<b>3,920,403</b>	<b>3,920,403</b>

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

Program No. 05110  
 Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	2,070,490	1,994,328	1,888,398	270,312	2,158,710
012020	TEMP. EMPLOYEES	TEACHER	6,057	-	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL	803	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	22,091	26,434	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	637,314	626,175	651,730	60,428	712,158
020050	EMPLOYEE BENEFITS	CLERICAL	173	-	-	-	-
050000	OTHER PUR. SERVICES		-	188	-	-	-
055000	PRINTING		-	8	-	3,000	3,000
058000	TRAVEL & REGISTRATION		-	75	-	-	-
061000	INSTRUCTIONAL SUPPLIES		4,064	10,821	210	18,156	18,366
064200	TEXTBOOKS		11,530	-	-	-	-
065000	ELECTRONIC MEDIA		2,243	2,587	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	300	-	-	-
081000	DUES		-	778	-	-	-
<b>Total Expenditures</b>			<b>2,754,763</b>	<b>2,661,694</b>	<b>2,540,338</b>	<b>351,896</b>	<b>2,892,234</b>
<b>Staff FTE:</b>							
	TEACHERS		33.70	30.50	30.50	0.50	31.00
<b>FTE Totals</b>			<b>33.70</b>	<b>30.50</b>	<b>30.50</b>	<b>0.50</b>	<b>31.00</b>

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

Program No.: 06000

Date: July 1, 2021

### Program Description:

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

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

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

### Changes:

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR SALARIES	TEACHER	-	1,275,315	-	1,292,010	1,292,010
012020	TEMP. EMPLOYEES	TEACHER	-	815	-	4,000	4,000
015020	SUPPLEMENTAL PAY	TEACHER	-	-	-	5,939	5,939
020020	EMPLOYEE BENEFITS	TEACHER	-	409,554	-	414,241	414,241
055000	PRINTING		-	698	-	2,360	2,360
058000	TRAVEL & REGISTRATION		-	337	-	700	700
058300	MILEAGE REIMBURSEMENT		-	107	-	500	500
061000	GENERAL SUPPLIES		-	16,631	-	35,500	35,500
064200	TEXTBOOKS/CURRICULUM		-	3,098	-	5,000	5,000
065000	ELECTRONIC MEDIA		-	11,312	-	63,980	63,980
<b>Total Expenditures</b>			-	<b>1,717,867</b>	-	<b>1,824,230</b>	<b>1,824,230</b>

Program:	Junior R.O.T.C	Program No.:	08910
Program Budget Manager:	TBD		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2021
Division Head:	TBD		

#### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	525,174	4,371,925	583,277	4,235,450	4,818,727
015020	ADD SALARIES	TEACHER	-	80,826		570	570
020020	EMPLOYEE BENEFITS	TEACHER	137,006	1,429,537	152,656	1,490,677	1,643,333
039000	PROFESSIONAL CONSULTANT SVCS		-	2,789	-	-	-
043000	REPAIRS & MAINTENANCE		-	475	-	500	500
050000	OTHER PURCHASED SVCS		-	8,204	-	-	-
055000	PRINTING		2,248	-	-	110	110
061000	SUPPLIES		2,312	27,447	4,600	29,522	34,122
073500	NON CAPITAL EQUIPMENT		-	2,195	-	21,400	21,400
085100	FIELD TRIPS		1,085	665	-	-	-
085200	INTERNAL MAINTENANCE		-	350	-	-	-
<b>Total Expenditures</b>			<b>667,824</b>	<b>5,924,413</b>	<b>740,533</b>	<b>5,778,229</b>	<b>6,518,762</b>
<b>Staff FTE:</b>							
	TEACHERS		7.00	7.00	7.00	-	7.00
<b>FTE Totals</b>			<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>-</b>	<b>7.00</b>

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

Program No.: 09000  
 Date: July 1, 2021

### Program Description:

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

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR SALARIES	TEACHER	-	218,385	-	250,642	250,642
020020	EMPLOYEE BENEFITS	TEACHER	-	83,114	-	94,670	94,670
055000	PRINTING		-	304	-	100	100
058000	TRAVEL & REGISTRATION		-	315	-	-	-
061000	GENERAL SUPPLIES		-	27,009	-	41,692	41,692
063000	FOOD		-	1,367	-	-	-
073500	NON CAPITAL EQUIPMENT		-	250	-	-	-
081000	DUES & MEMBERSHIP FEES		-	350	-	-	-
<b>Total Expenditures</b>			-	<b>331,094</b>	-	<b>387,104</b>	<b>387,104</b>

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

Program No.: 10000

Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR SALARIES	TEACHER	-	282,493	-	334,787	334,787
020020	EMPLOYEE BENEFITS	TEACHER	-	81,118	-	113,877	113,877
043100	REPAIR COPY MACHINES		-	93	-	50	50
050000	OTHER PURCHASED SERVICE		-	219	-	-	-
055000	PRINTING		-	22	-	50	50
058000	TRAVEL & REGISTRATION		-	366	-	-	-
061000	GENERAL SUPPLIES		-	21,207	-	26,042	26,042
073500	NON CAPITAL EQUIPMENT		-	64	-	1,600	1,600
<b>Total Expenditures</b>			-	<b>385,582</b>	-	<b>476,406</b>	<b>476,406</b>

Program: Mathematics  
 Program Budget Manager: Paul Bunge  
 Division: Curriculum and Instruction  
 Division Head: Karol Gates

Program No.: 11000

Date: July 1, 2021

### Program Description:

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

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	FY 21-22 Change	FY 21-22 Adopted
011020	REGULAR SALARIES	TEACHER	-	2,792,031	-	2,915,159	2,915,159
020020	EMPLOYEE BENEFITS	TEACHER	-	989,992	-	1,090,405	1,090,405
050000	OTHER PURCHASED SERVICES		-	1,013	-	1,000	1,000
055000	PRINTING		-	2,069	-	1,050	1,050
061000	GENERAL SUPPLIES		-	45,485	-	57,870	57,870
<b>Total Expenditures</b>			-	<b>3,830,590</b>	-	<b>4,065,484</b>	<b>4,065,484</b>

Program: Music  
Program Budget Manager: Laurilea McDaniel  
Division: ALL  
Division Head: Sherry Kalbach

Program No.: 12000  
Date: July 1, 2021

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR SALARIES	TEACHER	-	4,135,134	-	4,362,013	4,362,013
012020	TEMP. EMPLOYEES	TEACHER	-	10,530	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	-	550	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	-	1,287,469	-	1,367,111	1,367,111
039000	PROFESSIONAL/ CONSULTANT SVCS		-	2,842	-	3,000	3,000
043000	REPAIRS & MAINTENANCE		-	24,077	-	50,700	50,700
050000	OTHER PURCHASED SERVICES		-	975	-	500	500
055000	PRINTING		-	841	-	830	830
058000	TRAVEL & REGISTRATION		-	8,937	-	2,000	2,000
058300	MILEAGE REIMBURSEMENT		-	1,904	-	4,550	4,550
061000	GENERAL SUPPLIES		-	59,606	-	85,028	85,028
073500	NON CAPITAL EQUIPMENT		-	125,018	-	45,200	45,200
081000	DUES & MEMBERSHIP FEES		-	159	-	-	-
<b>Total Expenditures</b>			-	<b>5,658,042</b>	-	<b>5,920,932</b>	<b>5,920,932</b>



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

Program No.: 13450  
Date: July 1, 2021

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR SALARIES	TEACHER	-	2,600,125	-	2,940,839	2,940,839
012020	TEMP SALARIES	TEACHER	-	3,665	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	-	845,964	-	985,434	985,434
039000	PROFESSIONAL/CONSULTANT SERVICES		40,000	45,300	40,000	2,500	42,500
050000	OTHER PURCHASED SERVICES		44,950	30,625	43,000	-	43,000
051300	EXTERNAL TRANSPORTATION FIELDTRIP		-	-	-	5,000	5,000
055000	PRINTING		-	1,584	-	1,160	1,160
058000	TRAVEL & REGISTRATION		-	-	-	4,000	4,000
061000	GENERAL SUPPLIES		-	52,390	-	86,605	86,605
064200	TEXTBOOKS/CURRICULUM		-	9,898	-	-	-
085100	INTERNAL TRANSPORTATION FIELDTRIP		-	8,269	-	20,000	20,000
<b>Total Expenditures</b>			<b>84,950</b>	<b>3,597,820</b>	<b>83,000</b>	<b>4,045,538</b>	<b>4,128,538</b>

Program: Social Sciences  
Program Budget Manager:  
Division: Curriculum and Instruction  
Division Head: Sherry Kalbach

Program No.: 15000  
Date: July 1, 2021

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR SALARIES	TEACHER	-	2,522,069	-	2,686,245	2,686,245
012020	TEMP. EMPLOYEES	TEACHER	-	940	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	-	806,563	-	886,086	886,086
039000	PROFESSIONAL CONSULTANT SVCS		-	1,250	-	-	-
055000	PRINTING		-	2,289	-	1,160	1,160
061000	GENERAL SUPPLIES		-	32,847	-	55,660	55,660
064200	TEXTBOOKS/ CURRICULUM		-	13,117	-	-	-
065000	TECHNOLOGY SUPPLIES		-	30	-	-	-
<b>Total Expenditures</b>			-	<b>3,379,105</b>	-	<b>3,629,151</b>	<b>3,629,151</b>

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

Program No.: 16000  
 Date: July 1, 2021

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
055000	PRINTING		-	16	-	160	160
061000	GENERAL SUPPLIES		-	13,586	-	12,105	12,105
073500	NON CAPITAL EQUIPMENT		-	156	-	-	-
<b>Total Expenditures</b>			-	<b>13,758</b>	-	<b>12,265</b>	<b>12,265</b>

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

Program No.: 17000  
Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	6,865,250	7,078,462	7,163,643	894,699	8,058,342
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	4,765,181	4,730,913	5,224,618	1,128,240	6,352,858
012020	TEMP. EMPLOYEES	TEACHER	72,059	9,359	28,900	(852)	28,048
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	1,032	-	10,000	-	10,000
013040	OVERTIME		25	6,556	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	163,039	86,008	110,000	-	110,000
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	9,180	13,490	10,000	(123)	9,877
020020	EMPLOYEE BENEFITS	TEACHER	2,164,886	2,263,168	2,529,445	192,119	2,721,564
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	2,029,148	2,036,226	2,461,024	171,952	2,632,976
039000	PROFESSIONAL/CONSULTANT SERVICES		101,583	60,342	218,974	-	218,974
050000	OTHER PURCHASED SERVICES		2,308	2,395	2,436	-	2,436
055000	PRINTING		6,803	1,169	6,000	-	6,000
056200	TUITION PAID TO BOCES		-	150,704	-	-	-
056400	TUITION TO PRIVATE SOURCES		16,296	6,018	-	-	-
056500	TUITION TO OTHER AGENCIES		242,363	359,069	168,905	-	168,905
058000	TRAVEL & REGISTRATION		1,500	-	-	-	-
058300	MILEAGE REIMBURSEMENT		10,401	7,925	19,838	-	19,838
061000	INSTRUCTIONAL SUPPLIES		50,566	39,785	49,400	-	49,400
065000	ELECTRONIC MEDIA		89,350	78,505	85,000	-	85,000
073400	TECHNOLOGY EQUIPMENT		2,198	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	-	3,000	-	3,000
081000	DUES & FEES		23,329	23,000	25,500	-	25,500
096000	SCHOOL TO WORK ALLIANCE PROGRAM		162,067	-	-	-	-
<b>Total Expenditures</b>			<b>16,778,562</b>	<b>16,953,094</b>	<b>18,116,684</b>	<b>2,386,034</b>	<b>20,502,718</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		238.30	233.29	233.29	1.01	234.30
	TEACHERS		122.33	127.71	127.71	(0.21)	127.50
<b>FTE Totals</b>			<b>360.63</b>	<b>361.00</b>	<b>361.00</b>	<b>0.80</b>	<b>361.80</b>

Program:	Work Study	Program No.	17050
Program Budget Manager:	Judy Gudvangen	Date:	July 1, 2021
Division:	Achievement, Learning, and Leadership		
Division Head:	TBD		

**Program Description:**

This program funds the tutors of homebound students.

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
012020	TEMP. EMPLOYEES	TEACHER	-	-	11,000	-	11,000
015020	SUPPLEMENTAL PAY	TEACHER (TUTORS)	11,981	15,247	12,000	(141)	11,859
020020	EMPLOYEE BENEFITS	TEACHER	2,505	3,216	4,968	141	5,109
<b>Total Expenditures</b>			<b>14,486</b>	<b>18,463</b>	<b>27,968</b>	<b>-</b>	<b>27,968</b>

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

Program No.: 17710  
 Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	1,535,873	1,970,101	2,115,087	661,073	2,776,160
011040	REGULAR EMPLOYEES	PARAPROFESSIONAL	36,908	37,496	36,213	4,786	40,999
020020	EMPLOYEE BENEFITS	TEACHER	463,482	585,049	677,658	213,191	890,849
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	12,335	12,616	13,330	198	13,528
039000	PROFESSIONAL/CONSULTANT SERVICES		300,136	123,785	242,821	-	242,821
058300	MILEAGE REIMBURSEMENT		813	440	1,969	-	1,969
<b>Total Expenditures</b>			<b>2,349,546</b>	<b>2,729,487</b>	<b>3,087,077</b>	<b>879,249</b>	<b>3,966,326</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		1.77	0.88	0.88	-	0.88
	TEACHERS		30.40	32.24	26.04	-	32.24
<b>FTE Totals</b>			<b>32.17</b>	<b>33.12</b>	<b>26.92</b>	<b>-</b>	<b>33.12</b>

Program:	Special Education – Early Childhood	Program No.:	17910
Program Budget Manager:	Judy Gudvangen		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2021
Division Head:	TBD		

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	372,513	530,363	527,492	36,109	563,601
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	451,169	558,656	598,775	77,325	676,100
015020	SUPPLEMENTAL PAY	TEACHER	16,434	16,586	22,980	(141)	22,839
020020	EMPLOYEE BENEFITS	TEACHER	128,369	173,523	191,659	(4,409)	187,250
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	182,236	250,931	280,547	7,917	288,464
039000	PROFESSIONAL/CONSULTANT SERVICES		2,551	3,339	4,000	-	4,000
055000	PRINTING		839	-	1,000	-	1,000
056400	TUITION TO PRIVATE SOURCES		59,282	52,100	80,852	-	80,852
058300	MILEAGE REIMBURSEMENT		6,756	3,608	6,295	-	6,295
061000	INSTRUCTIONAL SUPPLIES		15,178	13,144	5,180	-	5,180
064500	ELECTRONIC MEDIA		-	-	-	-	-
065000	TECHNOLOGY SUPPLIES		1,990	-	2,000	-	2,000
<b>Total Expenditures</b>			<b>1,237,317</b>	<b>1,602,250</b>	<b>1,720,779</b>	<b>116,802</b>	<b>1,837,581</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		21.06	28.35	28.35	-	28.35
	TEACHERS		7.00	10.00	10.00	-	10.00
<b>FTE Totals</b>			<b>28.06</b>	<b>38.35</b>	<b>38.35</b>	<b>-</b>	<b>38.35</b>

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

Program No.: 17990  
 Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	103,302	157,243	151,861	22,761	174,622
011030	REGULAR EMPLOYEES	PROFESSIONALS	-	-	-	109,637	109,637
011040	REGULAR EMPLOYEES	PARAPROFESSIONAL	91,329	99,951	97,237	(97,237)	-
020020	EMPLOYEE BENEFITS	TEACHER	36,177	60,381	63,678	5,357	69,035
020030	EMPLOYEE BENEFITS	PROFESSIONALS	-	-	-	34,629	34,629
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	28,047	30,330	32,043	(32,043)	-
050000	OTHER PURCHASED SERVICES		5,273	5,513	10,000	-	10,000
051300	FIELD TRIPS		58	-	-	2,000	2,000
053100	TELEPHONE/FAX		-	-	2,000	(2,000)	-
056400	TUITION TO PRIVATE SOURCES		86,505	96,415	-	60,000	60,000
056500	TUITION TO OTHER AGENCIES		-	-	60,000	(60,000)	-
058300	MILEAGE REIMBURSEMENT		1,851	1,255	3,500	-	3,500
061000	GENERAL SUPPLIES		6,696	3,538	6,000	-	6,000
065000	TECHNOLOGY SUPPLIES		-	351	-	-	-
<b>Total Expenditures</b>			<b>360,188</b>	<b>454,977</b>	<b>426,318</b>	<b>43,105</b>	<b>469,423</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		3.00	3.00	3.00	-	3.00
	TEACHERS		3.00	3.00	3.00	-	3.00
<b>FTE Totals</b>			<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>



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

Program No.: 18000  
Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
012020	TEMP. EMPLOYEES	TEACHER	12,556	8,709	5,000	-	5,000
013040	OVERTIME	PARAPROFESSIONALS	-	152	-	-	-
013060	OVERTIME	CRAFTS/TRADES	-	916	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	1,052,084	1,041,133	1,198,993	(32,445)	1,166,548
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	113,788	85,448	104,024	33,802	137,826
015050	ADD SALARIES	CLERICAL	-	90	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	223,945	223,376	306,063	32,445	338,508
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	23,976	18,221	22,469	10,429	32,898
020050	EMPLOYEE BENEFITS	CLERICAL	-	19	-	-	-
021620	WORKERS COMP INSURANCE		11,073	18,278	11,073	-	11,073
039000	PROFESSIONAL/CONSULTANT SERVICES		113,958	140,092	144,145	21,800	165,945
043000	REPAIRS & MAINTENANCE		9,304	4,803	8,000	-	8,000
050000	OTHER PURCH SVCS		192,033	47,721	51,000	-	51,000
058300	MILEAGE REIMBURSEMENT		646	-	-	-	-
051500	STUDENT TRANS- CONTRACTOR		-	3,090	-	-	-
052000	INSURANCE		12,882	12,351	12,882	-	12,882
055000	PRINTING		766	1,367	800	-	800
058000	TRAVEL & REGISTRATION		6,214	25,010	-	-	-
058300	MILEAGE REIMBURSEMENT		-	320	-	-	-
061000	GENERAL INSTRUCTIONAL SUPPLIES		80,152	99,122	273,700	-	273,700
064100	Special Purchases		10,931	-	-	-	-
065000	ELECTRONIC MEDIA		95	-	-	-	-
073000	CAPITAL EQUIPMENT		(2,086)	15,035	270,000	(250,000)	20,000
073500	NON-CAPITAL EQUIPMENT		92,475	86,778	48,151	-	48,151
081000	DUES & FEES		100	9,476	-	-	-
085100	FIELDTRIPS		-	60,122	-	-	-
085200	INTERNAL WORK ORDERS		1,230	2,080	-	-	-
<b>Total Expenditures</b>			<b>1,956,122</b>	<b>1,903,709</b>	<b>2,456,300</b>	<b>(183,969)</b>	<b>2,272,331</b>
<b>Staff FTE:</b>							
NON-TEACHER PROFESSIONALS			-	-	-	-	-
<b>FTE Totals</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Program: Attendance Services  
 Program Budget Manager: Jamie Montoya-DeSmidt  
 Division: Superintendent  
 Division Head: Michael J. Thomas

Program No.: 21110  
 Date: July 1, 2021

**Program Description:**

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

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

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	105,045	-	106,813	(105,813)	1,000
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	87,235	96,890	93,574	9,705	103,279
011050	REGULAR EMPLOYEES	CLERICAL.	107,744	110,698	106,910	13,849	120,759
012050	TEMP. EMPLOYEES	CLERICAL.	1,922	-	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	22,432	-	23,753	(23,753)	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	30,655	24,722	25,866	2,753	28,619
020050	EMPLOYEE BENEFITS	CLERICAL.	39,942	40,628	43,113	3,214	46,327
033100	LEGAL SERVICES		31,653	25,532	80,000	-	80,000
039000	PROFESSIONAL/CONSULTANT SERVICES		1,667	328	3,700	48,000	51,700
043100	COPIER MAINTENANCE		481	374	1,000	(1,000)	-
050000	OTHER PURCHASED SERVICES		2,391	2,393	3,000	-	3,000
053300	POSTAGE		241	88	2,000	-	2,000
053500	COURIER SERVICES		1,840	672	6,000	-	6,000
055000	PRINTING		348	578	2,000	-	2,000
058000	TRAVEL & REGISTRATION		599	1,671	1,500	-	1,500
058300	MILEAGE REIMBURSEMENT		287	593	1,500	-	1,500
061000	GENERAL SUPPLIES		4,430	2,251	2,500	-	2,500
073400	TECHNOLOGY EQUIPMENT		1,236	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	141	400	-	400
<b>Total Expenditures</b>			<b>440,148</b>	<b>307,559</b>	<b>503,630</b>	<b>(53,046)</b>	<b>450,584</b>

**Staff FTE:**

ADMINISTRATORS	1.00	-	-	-	-
NON-TEACHER PROFESSIONALS	1.00	1.00	1.00	-	1.00
EDUCATION SUPPORT PROFESSIONALS	2.00	2.00	2.00	-	2.00

<b>FTE Totals</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>
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Program: Social Work Services  
Program Budget Manager: Judy Gudvangen  
Division: Achievement, Learning, and Leadership  
Division Head: TBD

Program No.: 21130  
Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	1,304,600	1,290,258	1,563,796	(91,985)	1,471,811
015020	SUPPLEMENTAL PAY	TEACHER	7,477	1,918	5,940	(595)	5,345
020020	EMPLOYEE BENEFITS	TEACHER	387,347	401,502	523,427	(51,981)	471,446
039000	PROFESS./CONSULTANT SVCS.		-	46,200	-	-	-
058300	MILEAGE REIMB.		26	23	700	-	700
<b>Total Expenditures</b>			<b>1,699,449</b>	<b>1,739,901</b>	<b>2,093,863</b>	<b>(144,561)</b>	<b>1,949,302</b>
<b>Staff FTE:</b>							
	TEACHERS		22.30	24.40	23.40	(2.30)	21.10
<b>FTE Totals</b>			<b>22.30</b>	<b>24.40</b>	<b>23.40</b>	<b>(2.30)</b>	<b>21.10</b>

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

Program No.: 21140  
Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	92,009	105,446	93,558	110,942	204,500
011050	REGULAR EMPLOYEES	CLERICAL.	38,002	39,042	39,028	37,200	76,228
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	5,000	5,000	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	6,828	8,005	7,900	-	7,900
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	32,447	35,653	32,869	40,527	73,396
020050	EMPLOYEE BENEFITS	CLERICAL.	17,296	17,975	16,572	11,204	27,776
055000	PRINTING		1,178	1,088	1,890	-	1,890
058000	TRAVEL & REGISTRATION		-	198	200	-	200
058300	MILEAGE REIMBURSEMENT		286	185	444	(144)	300
065000	TECHNOLOGY SUPPLIES		-	46,663	50,000	-	50,000
<b>Total Expenditures</b>			<b>193,047</b>	<b>259,255</b>	<b>242,461</b>	<b>199,729</b>	<b>442,190</b>

### Staff FTE:

NON-TEACHER PROFESSIONALS	1.00	1.00	2.00	-	2.00
EDUCATION SUPPORT PROFESSIONALS	1.00	1.00	2.00	-	2.00

<b>FTE Totals</b>	<b>2.00</b>	<b>2.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>
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Program: Archives/Records Management  
 Program Budget Manager: Katherine Ritchie  
 Division: Personnel Support Services  
 Division Head: Phoebe Bailey

Program No.: 21150  
 Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	103,092	104,841	101,253	12,198	113,451
011050	REGULAR EMPLOYEES	CLERICAL.	77,594	87,318	84,290	11,158	95,448
012050	TEMP. EMPLOYEES	CLERICAL.	4,625	-	-	-	-
013050	OVERTIME	CLERICAL.	192	-	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	1,014	-	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	33,970	34,766	36,752	2,573	39,325
020050	EMPLOYEE BENEFITS	CLERICAL.	21,940	23,425	24,047	8,137	32,184
031300	BANKING FEES		-	2	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		4,334	5,902	5,000	-	5,000
050000	OTHER PURCHASED SERVICES		1,444	621	100	-	100
053300	POSTAGE		1,099	962	1,142	-	1,142
055000	PRINTING		2,501	1,693	2,477	-	2,477
058000	TRAVEL & REGISTRATION		333	189	600	-	600
061000	GENERAL SUPPLIES		3,119	2,900	4,022	-	4,022
073500	NON-CAPITAL EQUIPMENT		-	-	460	-	460
081000	DUES & FEES		(3)	55	400	-	400

<b>Total Expenditures</b>	<b>255,254</b>	<b>262,674</b>	<b>260,544</b>	<b>34,065</b>	<b>294,609</b>
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### Staff FTE:

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

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

Program No.: 21180  
 Date: July 1, 2021

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	467,769	373,338	356,919	44,779	401,698
020020	EMPLOYEE BENEFITS	TEACHER	125,645	89,622	91,297	10,394	101,691
<b>Total Expenditures</b>			<b>593,414</b>	<b>462,960</b>	<b>448,216</b>	<b>55,173</b>	<b>503,389</b>
<b>Staff FTE:</b>							
	TEACHERS		7.00	6.00	6.00	-	6.00
<b>FTE Totals</b>			<b>7.00</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>

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

Program No.: 21190  
Date: July 1, 2021

#### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011040	REGULAR EMPLOYEE	PARAPROFESSIONALS	325,936	317,970	318,528	38,657	357,185
013040	OT SALARIES	PARAPROFESSIONALS	2,467	2,261	-	-	-
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	1,386	538	-	-	-
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	141,662	134,588	161,103	(10,387)	150,716
058300	MILEAGE REIMBURSEMENT		3,202	1,457	3,808	-	3,808
<b>Total Expenditures</b>			<b>474,653</b>	<b>456,814</b>	<b>483,439</b>	<b>28,270</b>	<b>511,709</b>

#### Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	13.88	9.88	9.88	-	9.88
<b>FTE Totals</b>	<b>13.88</b>	<b>9.88</b>	<b>9.88</b>	<b>-</b>	<b>9.88</b>

Program: Counseling Services  
Program Budget Manager: Cory Notestine  
Division: Achievement, Learning, and Leadership  
Division Head: TBD

Program No.: 21220  
Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEES	ADMIN	-	106,714	100,165	12,066	112,231
011020	REGULAR EMPLOYEES	TEACHER	4,112,144	5,051,645	5,157,180	1,545,009	6,702,189
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	905,174	153,181	147,939	100,700	248,639
011050	REGULAR EMPLOYEES	CLERICAL	36,187	29,256	37,673	13,416	51,089
012020	TEMP. EMPLOYEES	TEACHER	9,845	-	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	10,972	8,419	10,400	32,301	42,701
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	-	-	2,618	2,618
020010	EMPLOYEE BENEFITS	ADMIN	-	23,546	23,338	7,435	30,773
020020	EMPLOYEE BENEFITS	TEACHER	1,235,551	1,557,922	1,723,127	528,448	2,251,575
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	278,404	45,972	43,637	29,171	72,808
020050	EMPLOYEE BENEFITS	CLERICAL	14,795	13,466	19,139	2,942	22,081
029010	MILEAGE ALLOWANCE	ADMIN	-	1,215	1,620	-	1,620
029030	MILEAGE ALLOWANCE	NON-TEACHER PROF.	6,750	1,560	4,820	-	4,820
039000	PROFESSIONAL/CONSULTANT SERVICES		13,588	-	3,000	7,500	10,500
050000	OTHER PURCHASED SERVICES		17,776	29,688	56,475	-	56,475
051300	FIELD TRIPS-EXTERNAL		-	(193)	-	-	-
051900	STUDENT TRANSPORTATION		-	-	-	1,000	1,000
055000	PRINTING		1,704	4,429	2,300	-	2,300
058000	TRAVEL & REGISTRATION		15,884	9,661	4,000	-	4,000
058300	MILEAGE REIMBURSEMENT		1,331	368	1,255	5,144	6,399
061000	GENERAL SUPPLIES		21,969	42,816	20,298	(5,144)	15,154
065000	TECHNOLOGY SUPPLIES		5,362	117,178	92,000	-	92,000
073400	TECHNOLOGY EQUIPMENT		4,144	144	3,700	-	3,700
073500	NON-CAPITAL EQUIPMENT		-	14,010	-	-	-
081000	DUES & FEES		-	75	-	-	-
084000	CONTINGENCY		-	-	2,370	-	2,370
085100	FIELD TRIPS		1,015	195	-	-	-
<b>Total Expenditures</b>			<b>6,692,594</b>	<b>7,211,267</b>	<b>7,454,435</b>	<b>2,282,607</b>	<b>9,737,042</b>

#### Staff FTE:

ADMINISTRATORS	1.00	1.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS	10.00	2.00	2.00	1.00	3.00
EDUCATION SUPPORT PROFESSIONALS	-	1.00	1.00	-	1.00
TEACHERS	73.10	92.70	92.70	14.40	107.10

<b>FTE Totals</b>	<b>84.10</b>	<b>96.70</b>	<b>96.70</b>	<b>15.40</b>	<b>112.10</b>
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Program: Pupil Scheduling Services  
 Program Budget Manager: TBD  
 Division: Achievement, Learning, and Leadership  
 Division Head: TBD

Program No.: 21260  
 Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEE	TEACHER	188,497	193,276	186,662	26,346	213,008
020020	EMPLOYEE BENEFITS	TEACHER	64,011	61,396	64,694	6,072	70,766
<b>Total Expenditures</b>			<b>252,508</b>	<b>254,672</b>	<b>251,356</b>	<b>32,418</b>	<b>283,774</b>
<b>Staff FTE:</b>							
	TEACHERS		3.00	3.00	3.00	-	3.00
<b>FTE Totals</b>			<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>

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

Program No.: 21340  
 Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	720,698	798,864	842,869	179,895	1,022,764
015020	SUPPLEMENTAL PAY	TEACHER	-	-	795	(145)	650
020020	EMPLOYEE BENEFITS	TEACHER	178,043	211,747	241,552	49,031	290,583
055000	PRINTING		26	-	-	-	-
058300	MILEAGE REIMBURSEMENT		960	1,436	1,500	-	1,500
<b>Total Expenditures</b>			<b>899,727</b>	<b>1,012,047</b>	<b>1,086,717</b>	<b>228,780</b>	<b>1,315,497</b>
<b>Staff FTE:</b>							
	TEACHERS		13.60	16.10	17.10	-	17.10
<b>FTE Totals</b>			<b>13.60</b>	<b>16.10</b>	<b>17.10</b>	<b>-</b>	<b>17.10</b>

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

Program No.: 21400  
 Date: July 1, 2021

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEE	TEACHER	931,968	1,376,629	1,396,797	141,321	1,538,118
012020	TEMP. EMPLOYEES	TEACHER	19,328	-	-	2,000	2,000
015020	SUPPLEMENTAL PAY	TEACHER	5,581	887	2,000	(2,000)	-
020020	EMPLOYEE BENEFIT	TEACHER	329,187	434,345	484,064	34,556	518,620
058300	MILEAGE REIMBURSEMENT		3,316	2,311	3,000	-	3,000
061000	GENERAL SUPPLIES		118	-	15,098	-	15,098
<b>Total Expenditures</b>			<b>1,289,499</b>	<b>1,814,172</b>	<b>1,900,960</b>	<b>175,876</b>	<b>2,076,836</b>
<b>Staff FTE:</b>							
	TEACHERS		17.40	20.80	20.80	-	20.80
<b>FTE Totals</b>			<b>17.40</b>	<b>20.80</b>	<b>20.80</b>	<b>-</b>	<b>20.80</b>

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

Program No.: 21500  
 Date: July 1, 2021

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEE	TEACHER	170,977	139,826	132,120	30,047	162,167
020020	EMPLOYEE BENEFITS	TEACHER	40,521	38,267	40,443	7,055	47,498
043000	REPAIRS & MAINTENANCE		294	719	1,699	-	1,699
058300	MILEAGE REIMBURSEMENT		1,257	776	1,200	-	1,200
073400	TECHNOLOGY EQUIPMENT		-	3,972	-	-	-
<b>Total Expenditures</b>			<b>213,049</b>	<b>183,560</b>	<b>175,462</b>	<b>37,102</b>	<b>212,564</b>

**Staff FTE:**

TEACHERS	2.00	2.00	2.00	-	2.00
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<b>FTE Totals</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>
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Program:	Occupational and Physical Therapy Services	Program No.:	21600
Program Budget Manager:	Judy Gudvangen		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2021
Division Head:	TBD		

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	467,685	426,310	477,091	137,673	614,764
020020	EMPLOYEE BENEFITS	TEACHER	143,170	128,516	163,878	30,620	194,498
039000	PROFESSIONAL/CONSULTANT SERVICES		45,343	69,478	-	-	-
058300	MILEAGE REIMBURSEMENT		4,642	2,698	3,800	-	3,800
061000	GENERAL SUPPLIES		-	-	724	-	724
<b>Total Expenditures</b>			<b>660,839</b>	<b>627,002</b>	<b>645,493</b>	<b>168,293</b>	<b>813,786</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		-	-	-	-	-
	TEACHERS		8.00	8.00	8.00	-	8.00
<b>FTE Totals</b>			<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>-</b>	<b>8.00</b>

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

Program No.: 21700  
 Date: July 1, 2021

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	213,377	223,712	224,359	60,682	285,041
020020	EMPLOYEE BENEFITS	TEACHER	64,754	71,800	84,277	16,644	100,921
058300	MILEAGE REIMBURSEMENT		2,816	1,418	1,068	-	1,068
<b>Total Expenditures</b>			<b>280,947</b>	<b>296,930</b>	<b>309,704</b>	<b>77,326</b>	<b>387,030</b>

**Staff FTE:**

TEACHERS	4.00	4.00	4.00	-	4.00
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<b>FTE Totals</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>
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Program: Before and After School Programs  
Program Budget Manager: Carole Wilson Frye and Lynn Boskie  
Division: Achievement, Learning, and Leadership  
Division Head: TBD

Program No.: 21910  
Date: July 1, 2021

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011040	REGULAR EMPLOYEES	PARAPROFESSIONALS	-	-	-	53,350	53,350
012020	TEMP. EMPLOYEES	TEACHER	-	36,497	78,150	(78,150)	-
012040	TEMP. EMPLOYEES	PARAPROFESSIONAL	-	33,844	78,150	(3,582)	74,568
013060	OVERTIME	CRAFTS/TRADES	-	146,365	-	-	-
015060	SUPPLEMENTAL PAY	CRAFTS/TRADES	-	3,041	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	-	7,803	21,850	(21,850)	-
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	-	7,201	21,850	31,506	53,356
020060	EMPLOYEE BENEFITS	CRAFTS/TRADES	-	31,242	-	-	-
050000	OTHER PURCHASED SERVICES		-	8,186	5,000	-	5,000
051300	FIELD TRIPS-EXTERNAL		-	3,048	-	-	-
055000	PRINTING		-	-	10,000	-	10,000
061000	GENERAL SUPPLIES		-	46,791	55,000	-	55,000
065000	TECHNOLOGY SUPPLIES		-	-	10,000	-	10,000
081000	DUES & FEES		-	1,243	-	-	-
<b>Total Expenditures</b>			<b>-</b>	<b>325,261</b>	<b>280,000</b>	<b>(18,726)</b>	<b>261,274</b>

**Staff FTE:**

ADMINISTRATORS	-	-	-	-	-
NON-TEACHER PROFESSIONALS	-	-	-	-	-
EDUCATION SUPPORT PROFESSIONALS	-	-	-	2.00	2.00
TEACHERS	-	-	-	-	-

<b>FTE Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.00</b>	<b>2.00</b>
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Program:	Student Achievement Accountability	Program No.	22110
Program Budget Manager:	TBD		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2021
Division Head:	TBD		

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	468,677	501,399	465,205	21,616	486,821
011050	REGULAR EMPLOYEES	CLERICAL.	85,807	90,813	87,705	11,539	99,244
013050	OVERTIME	CLERICAL.	1,964	522	3,692	(31)	3,661
015050	SUPPLEMENTAL PAY	CLERICAL.	42	328	279	-	279
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	143,055	151,513	157,634	7,164	164,798
020050	EMPLOYEE BENEFITS	CLERICAL.	23,026	27,288	29,379	2,565	31,944
029010	MILEAGE ALLOWANCE	CLERICAL.	12,455	9,540	11,830	-	11,830
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	1,488	-	1,488
043100	COPIER MAINTENANCE		-	-	4,615	-	4,615
050000	OTHER PURCHASED SERVICES		1,966	4,161	1,860	-	1,860
055000	PRINTING		4,293	4,999	6,510	-	6,510
058000	TRAVEL & REGISTRATION		7,173	964	3,720	-	3,720
058300	MILEAGE		-	-	1,948	-	1,948
061000	GENERAL SUPPLIES		17,965	4,492	18,600	-	18,600
073500	NON-CAPITAL EQUIPMENT		-	567	3,348	-	3,348
<b>Total Expenditures</b>			<b>766,423</b>	<b>796,586</b>	<b>797,813</b>	<b>42,853</b>	<b>840,666</b>
<b>Staff FTE:</b>							
	ADMINISTRATORS		4.00	4.00	4.00	-	4.00
	EDUCATION SUPPORT PROFESSIONALS		2.00	2.00	2.00	-	2.00
<b>FTE Totals</b>			<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>



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

Program No.: 22111  
 Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
012020	TEMP. EMPLOYEES	TEACHER	9,343	6,820	26,970	(4,818)	22,152
012050	TEMP. EMPLOYEES	CLERICAL.	-	-	9,300	(57)	9,243
015020	SUPPLEMENTAL PAY	TEACHER	118,603	70,323	207,350	(8,494)	198,856
020020	EMPLOYEE BENEFITS	TEACHER	26,816	16,443	36,083	13,312	49,395
020050	EMPLOYEE BENEFITS	CLERICAL.	-	-	2,009	57	2,066
039000	PROFESSIONAL/CONSULTANT SERVICES		-	10,900	-	-	-
050000	OTHER PURCHASED SERVICES		147,333	189,128	270,753	-	270,753
055000	PRINTING		529	57	1,930	-	1,930
058000	TRAVEL & REGISTRATION		458	1,765	2,790	-	2,790
058300	MILEAGE		79	602	1,465	-	1,465
061000	GENERAL SUPPLIES		595	594	8,080	-	8,080
064200	TEXTBOOKS		80,405	53,084	-	-	-
073400	TECHNOLOGY EQUIPMENT		-	26	-	-	-
<b>Total Expenditures</b>			<b>384,161</b>	<b>349,742</b>	<b>566,730</b>	<b>-</b>	<b>566,730</b>

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

Program No.: 22120  
 Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	232,579	322,649	261,059	27,934	288,993
011020	REGULAR EMPLOYEES	TEACHER	90,655	-	50,549	72,654	123,203
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	420,690	491,357	389,367	257,870	647,237
011050	REGULAR EMPLOYEES	CLERICAL.	86,043	92,680	53,641	3,158	56,799
012020	TEMP. EMPLOYEES	TEACHER	4,214	18,826	53,331	(9,011)	44,320
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	-	23,380	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL.	16,354	8,648	2,790	(675)	2,115
013050	OVERTIME	CLERICAL.	-	1,339	2,790	(676)	2,114
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	31,621	34,360	31,610	-	31,610
015020	SUPPLEMENTAL PAY	TEACHER	79,276	33,835	112,035	(10,000)	102,035
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	6,077	2,902	18,600	-	18,600
015050	SUPPLEMENTAL PAY	CLERICAL.	364	3,706	465	-	465
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	67,186	76,517	88,238	(2,615)	85,623
020020	EMPLOYEE BENEFITS	TEACHER	51,335	34,988	63,293	19,060	82,353
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	132,869	162,374	141,048	70,826	211,874
020050	EMPLOYEE BENEFITS	CLERICAL.	25,815	31,057	16,886	5,724	22,610
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	1,250	900	3,906	-	3,906
039000	PROFESSIONAL/CONSULTANT SERVICES		23,849	101,799	2,860	(1,000)	1,860
043000	REPAIRS & MAINTENANCE		-	-	930	-	930
050000	OTHER PURCHASED SERVICES		9,106	11,022	10,521	-	10,521
055000	PRINTING		14,780	9,593	23,250	-	23,250
058000	TRAVEL & REGISTRATION		56,159	32,220	28,420	(1,000)	27,420
058300	MILEAGE REIMB.		7,258	3,139	3,720	-	3,720
061000	GENERAL SUPPLIES		29,425	30,793	47,605	(5,775)	41,830
064200	TEXTBOOKS		-	211	-	-	-
065000	TECHNOLOGY SUPPLIES		-	1,984	-	-	-
073400	TECHNOLOGY EQUIPMENT		7,839	4,970	2,790	-	2,790
073500	NON-CAPITAL EQUIPMENT		844	-	2,790	-	2,790
081000	DUES		1,633	1,843	2,790	-	2,790
085100	TRANS/FIELD TRIPS-INTERNAL CHARGE		-	5,357	-	-	-

<b>Total Expenditures</b>	<b>1,397,221</b>	<b>1,542,449</b>	<b>1,415,285</b>	<b>426,473</b>	<b>1,841,758</b>
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### Staff FTE:

ADMINISTRATORS	1.00	2.00	2.00	-	2.00
NON-TEACHER PROFESSIONALS	5.65	5.15	5.00	1.00	6.00
EDUCATION SUPPORT PROFESSIONALS	2.20	1.20	1.20	-	1.20
TEACHERS	1.00	1.00	1.00	0.50	1.50

<b>FTE Totals</b>	<b>9.85</b>	<b>9.35</b>	<b>9.20</b>	<b>1.50</b>	<b>10.70</b>
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Program: Science Kit Refurbishment  
 Program Budget Manager: Darian Founds  
 Division: Achievement, Learning, and Leadership  
 Division Head: TBD

Program No.: 2212Y  
 Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011050	REGULAR EMPLOYEES	CLERICAL.	78,986	83,496	104,091	17,864	121,955
012020	TEMP. EMPLOYEES	TEACHER	-	-	-	9,011	9,011
012050	TEMP. EMPLOYEES	CLERICAL.	19,330	6,283	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	-	958	-	10,000	10,000
020020	EMPLOYEE BENEFITS	TEACHER	-	200	-	4,247	4,247
020050	EMPLOYEE BENEFITS	CLERICAL.	37,394	37,115	42,108	9,494	51,602
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	-	1,000	1,000
050000	OTHER PURCHASED SERVICES		-	2,636	-	-	-
055000	PRINTING		984	-	-	-	-
058000	TRAVEL & REGISTRATION		-	4,315	-	1,000	1,000
058300	MILEAGE REIMB.		-	68	-	-	-
061000	OTHER PURCHASED SERVICES		54,028	54,933	75,000	5,775	80,775
<b>Total Expenditures</b>			<b>190,722</b>	<b>190,004</b>	<b>221,199</b>	<b>58,391</b>	<b>279,590</b>

### Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	2.00	3.00	3.00	-	3.00
<b>FTE Totals</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>

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

Program No.: 22130  
Date: July 1, 2021

#### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	205,503	232,273	138,222	15,100	153,322
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	93,373	94,958	91,709	11,047	102,756
011050	REGULAR EMPLOYEES	CLERICAL.	79,030	88,888	85,846	11,317	97,163
012020	TEMP. EMPLOYEES	TEACHER	41,094	25,555	89,000	-	89,000
013050	OVERTIME	CLERICAL.	5,217	419	500	-	500
013060	OVERTIME	CRAFTS	-	-	1,000	-	1,000
015020	SUPPLEMENTAL PAY	TEACHER	148,415	83,662	195,864	(1,274)	194,590
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	3,000	3,000	3,000	-	3,000
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	19	80	500	-	500
015050	SUPPLEMENTAL PAY	CLERICAL.	70	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	101,376	99,896	120,539	(2,826)	117,713
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	24,818	25,465	26,646	2,696	29,342
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	4	17	100	2	102
020050	EMPLOYEE BENEFITS	CLERICAL.	26,389	28,263	29,834	3,021	32,855
020060	EMPLOYEE BENEFITS	CRAFTS	-	-	220	4	224
039000	PROFESSIONAL/CONSULTANT SERVICES		134,487	42,850	41,867	-	41,867
043100	COPIER MAINTENANCE		2,031	1,215	2,000	-	2,000
050000	OTHER PURCHASED SERVICES		52,281	91,887	101,000	-	101,000
055000	PRINTING		13,092	3,472	7,000	-	7,000
058000	TRAVEL & REGISTRATION		44,131	32,270	13,090	-	13,090
058300	MILEAGE REIMBURSEMENT		863	851	1,500	-	1,500
061000	GENERAL SUPPLIES		43,956	10,569	23,402	-	23,402
073400	TECHNOLOGY EQUIPMENT		-	10,535	1,500	-	1,500
073500	NON-CAPITAL EQUIPMENT		12,293	-	2,700	-	2,700
085200	INTERNAL WORK ORDERS		22,070	6,000	-	-	-
<b>Total Expenditures</b>			<b>1,053,513</b>	<b>882,125</b>	<b>977,039</b>	<b>39,087</b>	<b>1,016,126</b>
<b>Staff FTE:</b>							
	TEACHERS		3.00	3.00	2.00	-	2.00
	NON-TEACHER PROFESSIONALS		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		2.00	2.00	2.00	-	2.00
<b>FTE Totals</b>			<b>6.00</b>	<b>6.00</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>

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

Program No.: 22140  
 Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	117,736	103,754	100,204	16,561	116,765
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	394,519	319,878	308,932	184,104	493,036
011050	REGULAR EMPLOYEES	CLERICAL.	125,922	85,800	124,296	(28,980)	95,316
012020	TEMP. EMPLOYEES	TEACHER	418	63	4,000	-	4,000
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	342	-	300	-	300
012050	TEMP. EMPLOYEES	CLERICAL.	89	12	300	-	300
013050	OVERTIME	CLERICAL.	-	-	100	-	100
015020	SUPPLEMENTAL PAY	TEACHERS	2,415	352	1,500	(332)	1,168
015050	SUPPLEMENTAL PAY	CLERICAL.	-	197	250	-	250
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	34,960	34,550	36,531	3,547	40,078
020020	EMPLOYEE BENEFITS	TEACHERS	589	89	1,635	332	1,967
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	131,396	105,194	111,594	33,800	145,394
020050	EMPLOYEE BENEFITS	CLERICAL.	48,275	40,369	64,868	(18,987)	45,881
043000	EQUIPMENT REPAIR		92,317	-	-	-	-
043100	COPIER MAINTENANCE		1,417	647	2,500	-	2,500
050000	OTHER PURCHASED SERVICES		19,711	4,540	45,000	120,000	165,000
055000	PRINTING		4,127	2,461	9,000	-	9,000
058000	TRAVEL & REGISTRATION		6,468	2,107	1,800	-	1,800
058300	MILEAGE REIMBURSEMENT		2,140	1,264	2,500	-	2,500
061000	GENERAL SUPPLIES		7,188	3,933	15,000	-	15,000
065000	ELECTRONIC MEDIA SUPPLIES		37,891	593	5,000	-	5,000
073400	TECHNOLOGY EQUIPMENT		8,827	3,985	6,000	-	6,000
073500	NON-CAPITAL EQUIPMENT		-	-	200	-	200
<b>Total Expenditures</b>			<b>1,036,746</b>	<b>709,788</b>	<b>841,509</b>	<b>310,046</b>	<b>1,151,555</b>

### Staff FTE:

ADMINISTRATORS	1.00	1.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS	5.00	4.00	4.00	2.00	6.00
EDUCATION SUPPORT PROFESSIONALS	3.00	3.00	2.00	-	2.00
<b>FTE Totals</b>	<b>9.00</b>	<b>8.00</b>	<b>7.00</b>	<b>2.00</b>	<b>9.00</b>

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

Program No.: 22190  
 Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	141,585	146,049	(8,516)	64,751	56,235
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	176,164	176,609	178,058	(79,292)	98,766
011050	REGULAR EMPLOYEES	CLERICAL.	12,500	-	-	-	-
012020	TEMP. EMPLOYEES	TEACHER	50,193	27,083	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	47,032	4,744	-	-	-
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	39	62	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	63,219	51,006	(632)	19,248	18,616
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	53,240	53,261	59,040	(31,274)	27,766
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	8	13	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL.	2,598	-	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		11,950	16,300	-	-	-
050000	OTHER PURCHASED SERVICES		2,473	61,719	1,200	-	1,200
055000	PRINTING		729	-	1,000	-	1,000
058000	TRAVEL & REGISTRATION		10,058	2,750	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		1,634	1,382	1,100	-	1,100
061000	GENERAL SUPPLIES		5,782	1,933	7,000	-	7,000
073400	TECHNOLOGY EQUIPMENT		2,433	1,720	-	-	-
084000	CONTINGENCY		-	-	514,590	(90,025)	424,565
<b>Total Expenditures</b>			<b>581,638</b>	<b>544,631</b>	<b>754,840</b>	<b>(116,592)</b>	<b>638,248</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		2.00	2.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		0.50	-	-	-	-
	TEACHERS		2.00	-	-	1.00	1.00
<b>FTE Totals</b>			<b>4.50</b>	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>

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

Program No.: 22210  
 Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	64,459	55,056	52,592	(52,592)	-
011030	REGULAR EMPLOYEES	ION-TEACHER PROF	250,598	275,827	280,531	97,592	378,123
011050	REGULAR EMPLOYEES	CLERICAL	164,307	146,125	122,019	14,964	136,983
011060	REGULAR EMPLOYEES	CRAFTS & TRADES	52,187	53,581	40,837	4,824	45,661
012050	TEMP. EMPLOYEES	CLERICAL	329	-	2,000	-	2,000
013050	OVERTIME	CLERICAL	96	1,641	1,000	-	1,000
013060	OVERTIME	CRAFTS & TRADES	-	238	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	31,378	34,990	18,362	-	18,362
015030	SUPPLEMENTAL PAY	ION-TEACHER PROF	385	-	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	6,439	4,850	7,225	-	7,225
015060	SUPPLEMENTAL PAY	CRAFTS & TRADES	25	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	27,895	19,094	20,062	(15,958)	4,104
020030	EMPLOYEE BENEFITS	ION-TEACHER PROF	62,112	67,815	74,700	16,876	91,576
020050	EMPLOYEE BENEFITS	CLERICAL	54,827	56,017	54,639	(2,275)	52,364
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	20,482	21,075	16,527	166	16,693
043100	COPIER MAINTENANCE		197	144	1,000	-	1,000
061000	GENERAL SUPPLIES		4,708	2,232	4,553	-	4,553
073400	TECHNOLOGY EQUIPMENT		-	201	-	-	-
073500	NON-CAPITAL EQUIPMENT		1,000	-	1,000	-	1,000
<b>Total Expenditures</b>			<b>741,423</b>	<b>738,886</b>	<b>697,048</b>	<b>63,596</b>	<b>760,644</b>

### Staff FTE:

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

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

Program No.: 22220  
Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	2,878,053	3,043,503	3,060,145	468,327	3,528,472
011040	REGULAR EMPLOYEES	PARAPROFESSIONAL	1,004,950	725,342	741,619	41,194	782,813
012020	TEMP. EMPLOYEES	TEACHER	5,059	2,798	4,000	-	4,000
013040	OVERTIME	PARAPROFESSIONAL	684	55	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	107,209	116,973	86,093	(552)	85,541
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	1,384	9,371	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	942,803	1,032,073	1,119,808	108,514	1,228,322
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	355,030	265,833	319,514	(21,431)	298,083
050000	OTHER PURCHASED SERVICES		3,329	12,370	27,477	-	27,477
055000	PRINTING		8,412	-	9,160	-	9,160
058000	TRAVEL & REGISTRATION		7,964	1,024	12,006	-	12,006
058300	MILEAGE REIMBURSEMENT		1,052	273	1,200	-	1,200
061000	GENERAL SUPPLIES		870	1,133	3,830	-	3,830
064300	LIBRARY/MEDIA SUPPLIES		1,750	33,414	7,920	-	7,920
065000	ELECTRONIC MEDIA SUPPLIES		1,020	172	685	-	685
073400	TECHNOLOGY EQUIPMENT		-	2,454	-	-	-
073500	NON-CAPITAL EQUIPMENT		4,205	2,572	4,000	-	4,000
081000	DUES		9,325	14,716	11,105	-	11,105
085700	INTERNAL DIST CLAIM EXP		-	(31,677)	-	-	-
<b>Total Expenditures</b>			<b>5,333,097</b>	<b>5,232,399</b>	<b>5,408,562</b>	<b>596,052</b>	<b>6,004,614</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		40.50	29.00	29.00	-	29.00
	TEACHERS		48.00	51.00	51.00	-	51.00
<b>FTE Totals</b>			<b>88.50</b>	<b>80.00</b>	<b>80.00</b>	<b>-</b>	<b>80.00</b>



Program: Educational Television Services  
Program Budget Manager: Devra Ashby  
Division: Superintendent  
Division Head: Michael J. Thomas

Program No.: 22240  
Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	342,016	347,819	335,917	40,465	376,382
011060	REGULAR EMPLOYEES	CRAFTS & TRADES	63,690	65,416	63,177	8,103	71,280
012060	TEMP. EMPLOYEES	CRAFTS & TRADES	2,900	2,716	9,000	-	9,000
013060	OVERTIME	CRAFTS & TRADES	1,896	4,298	1,000	-	1,000
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	10,000	10,000	1,000	-	1,000
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	-	1,356	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	114,972	118,095	122,887	8,838	131,725
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	-	284	-	-	-
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	14,910	15,914	17,414	1,743	19,157
050000	OTHER PURCHASED SERVICES		18,947	11,264	12,800	-	12,800
058000	TRAVEL & REGISTRATION		361	1,082	400	-	400
058300	MILEAGE REIMBURSEMENT		1,238	508	1,000	-	1,000
061000	GENERAL SUPPLIES		6,774	7,561	8,500	-	8,500
065000	ELECTRONIC MEDIA		1,191	1,191	-	-	-
073200	VEHICLES		-	28,906	-	-	-
073500	NON-CAPITAL EQUIPMENT		16,118	1,540	3,000	-	3,000
081000	DUES		-	750	2,000	-	2,000
085200	INTERNAL WORK ORDERS		944	-	-	-	-
<b>Total Expenditures</b>			<b>595,957</b>	<b>618,700</b>	<b>578,095</b>	<b>59,149</b>	<b>637,244</b>

### Staff FTE:

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

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

Program No.: 22310  
 Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	71,146	114,423	120,554	14,711	135,265
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	512,238	432,756	358,311	79,558	437,869
011050	REGULAR EMPLOYEES	CLERICAL.	125,045	130,294	130,606	24,200	154,806
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	-	-	5,000	-	5,000
015050	SUPPLEMENTAL PAY	CLERICAL.	-	156	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	24,452	31,490	36,019	3,223	39,242
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	144,811	128,113	118,133	19,800	137,933
020050	EMPLOYEE BENEFITS	CLERICAL.	52,366	59,835	64,937	4,841	69,778
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	-	2,000	3,000	-	3,000
029030	MILEAGE ALLOWANCE	NON-TEACHER PROF.	3,380	2,080	4,560	-	4,560
033100	LEGAL SERVICES		175,951	219,844	330,000	(200,000)	130,000
043100	COPIER MAINTENANCE		3,254	2,075	2,400	-	2,400
050000	OTHER PURCHASED SERVICES		3,862	3,694	2,800	-	2,800
055000	PRINTING		276	527	1,500	-	1,500
058000	TRAVEL & REGISTRATION		7,637	2,731	500	-	500
058300	MILEAGE		2,011	1,010	2,800	-	2,800
061000	GENERAL SUPPLIES		5,424	2,700	8,500	-	8,500
073400	TECHNOLOGY EQUIPMENT		-	1,629	1,215	-	1,215
073500	NON-CAPITAL EQUIPMENT		995	-	750	-	750
081000	DUES		4,100	4,491	750	-	750
<b>Total Expenditures</b>			<b>1,136,948</b>	<b>1,139,848</b>	<b>1,192,335</b>	<b>(53,667)</b>	<b>1,138,668</b>

### Staff FTE:

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

Program: Supervision of Career and Technical Education Programs Program No.: 22320  
 Program Budget Manager: Duane Roberson  
 Division: Achievement, Learning, and Leadership Date: July 1, 2021  
 Division Head: TBD

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	96,592	98,231	234,739	96,294	331,033
011050	REGULAR EMPLOYEES	CLERICAL.	41,850	42,994	41,523	52,491	94,014
012020	TEMP PAY	TEACHER	18,773	9,031	8,800	(7,600)	1,200
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	4,558	6,404	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	13,312	8,352	19,529	(8,601)	10,928
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	1,315	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	6,783	4,225	5,847	(3,124)	2,723
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	21,625	22,358	53,380	31,207	84,587
020050	EMPLOYEE BENEFITS	CLERICAL.	18,302	18,769	20,028	22,280	42,308
029030	MILEAGE ALLOWANCE	NON-TEACHER PROF.	1,860	1,395	-	-	-
043100	COPIER MAINTENANCE		453	513	500	-	500
050000	OTHER PURCHASED SERVICES		3,571	5,233	5,000	-	5,000
055000	PRINTING		1,056	-	500	-	500
058000	TRAVEL & REGISTRATION		34,658	32,584	60,000	(19,500)	40,500
058300	MILEAGE REIMBURSEMENT		1,521	879	2,000	-	2,000
061000	GENERAL SUPPLIES		(581)	1,919	3,500	-	3,500
081000	DUES		1,924	1,314	4,500	-	4,500
<b>Total Expenditures</b>			<b>267,572</b>	<b>254,201</b>	<b>459,846</b>	<b>163,447</b>	<b>623,293</b>

**Staff FTE:**

NON-TEACHER PROFESSIONALS	1.00	2.00	2.50	1.00	3.50
EDUCATION SUPPORT PROFESSIONALS	1.00	1.00	1.00	1.00	2.00
<b>FTE Totals</b>	<b>2.00</b>	<b>3.00</b>	<b>3.50</b>	<b>2.00</b>	<b>5.50</b>

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

Program No.: 22330

Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	108,314	110,153	106,384	12,815	119,199
011050	REGULAR EMPLOYEES	CLERICAL.	82,861	85,100	82,188	11,373	93,561
013050	OVERTIME	CLERICAL.	512	-	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	156	-	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	32,303	33,120	34,821	2,722	37,543
020050	EMPLOYEE BENEFITS	CLERICAL.	17,615	19,066	18,748	7,784	26,532
043100	COPIER MAINTENANCE		3,073	1,734	2,180	-	2,180
<b>Total Expenditures</b>			<b>244,835</b>	<b>249,173</b>	<b>244,320</b>	<b>34,695</b>	<b>279,015</b>
<b>Staff FTE:</b>							
	ADMINISTRATOR		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		3.00	3.00	3.00	-	3.00
<b>FTE Totals</b>			<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>

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

Program No.: 22340  
 Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	373,148	379,478	366,492	44,148	410,640
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	126,626	123,698	121,842	12,337	134,179
011050	REGULAR EMPLOYEES	CLERICAL	45,302	46,530	44,938	5,909	50,847
012020	TEMP. EMPLOYEES	TEACHER	29	1,297	-	-	-
013040	OVERTIME	PARAPROFESSIONAL	-	119	-	-	-
013050	OVERTIME	CLERICAL	-	117	-	-	-
013060	OVERTIME	CRAFTS, TRADES	728	410	-	-	-
015020	SUPPLEMENTAL PAY	TEACHER	-	4,635	-	-	-
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	13,557	2,830	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	119,517	124,416	131,336	7,079	138,415
020020	EMPLOYEE BENEFITS	TEACHER	6	1,481	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	43,512	47,642	56,687	3,332	60,019
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	-	25	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL	10,021	10,428	10,796	1,263	12,059
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	2,949	698	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		8,208	939	37,990	-	37,990
043100	COPIER MAINTENANCE		483	303	1,000	-	1,000
050000	OTHER PURCHASED SERVICES		6,792	4,339	200	-	200
055000	PRINTING		814	103	300	-	300
058000	TRAVEL & REGISTRATION		-	954	-	-	-
058300	MILEAGE REIMBURSEMENT		3,622	2,856	2,901	-	2,901
061000	GENERAL SUPPLIES		8,663	6,825	4,893	-	4,893
072300	MAJOR RENOVATIONS		5,000	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		1,153	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		11,095	2,127	1,000	-	1,000
081000	DUES & MEMBERSHIP FEES		-	938	-	-	-

<b>Total Expenditures</b>	<b>781,226</b>	<b>763,188</b>	<b>780,376</b>	<b>74,067</b>	<b>854,443</b>
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### Staff FTE:

ADMINISTRATORS	4.00	4.00	4.00	-	4.00
NON-TEACHER PROFESSIONALS	4.00	4.00	4.00	-	4.00
EDUCATION SUPPORT PROFESSIONALS	1.00	1.00	1.00	-	1.00

<b>FTE Totals</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>
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Program:	Supervision of English as a Second Language (ESL)	Program No.:	22350
Program Budget Manager:	Talonna Hybki		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2021
Division Head:	TBD		

#### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	84,797	86,236	83,285	10,033	93,318
011050	REGULAR EMPLOYEES	CLERICAL.	29,444	19,684	29,217	(10,173)	19,044
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	17,853	18,403	18,995	2,188	21,183
020050	EMPLOYEE BENEFITS	CLERICAL.	10,767	7,216	11,735	(7,178)	4,557
050000	OTHER PURCHASED SERVICES		37,807	57,998	48,800	(48,000)	800
058300	MILEAGE REIMBURSEMENT		717	-	800	-	800
061000	GENERAL SUPPLIES		2,215	1,260	3,000	-	3,000
073400	TECHNOLOGY EQUIPMENT		5,567	1,406	-	-	-
<b>Total Expenditures</b>			<b>189,166</b>	<b>192,203</b>	<b>195,832</b>	<b>(53,130)</b>	<b>142,702</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	0.50	0.50	-	0.50
<b>FTE Totals</b>			<b>2.00</b>	<b>1.50</b>	<b>1.50</b>	<b>-</b>	<b>1.50</b>

Program:	Supervision of Gifted and Talented Program	Program No.:	22370
Program Budget Manager:	Emily Andrews		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2021
Division Head:	TBD		

#### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	81,504	76,964	80,052	(406)	79,646
011050	REGULAR EMPLOYEES	CLERICAL.	30,909	34,744	33,555	(14,511)	19,044
012050	TEMP. EMPLOYEES	CLERICAL.	655	-	-	-	-
013050	OVERTIME	CLERICAL.	63	64	100	-	100
015020	SUPPLEMENTAL PAY	TEACHER	8,169	5,479	2,000	(50)	1,950
020020	EMPLOYEE BENEFITS	TEACHER	1,689	1,145	400	50	450
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	21,499	20,428	23,080	346	23,426
020050	EMPLOYEE BENEFITS	CLERICAL.	8,830	7,874	8,247	(3,665)	4,582
039000	PROFESSIONAL/CONSULTANT SERVICES		2,900	-	10,000	-	10,000
050000	OTHER PURCHASED SERVICES		1,054	1,614	14,000	-	14,000
055000	PRINTING		1,992	592	2,000	-	2,000
058000	TRAVEL & REGISTRATION		19,492	13,935	2,488	-	2,488
058300	MILEAGE REIMBURSEMENT		905	406	750	-	750
061000	GENERAL SUPPLIES		6,707	9,332	10,000	-	10,000
073400	TECHNOLOGY EQUIPMENT		1,578	-	-	-	-
081000	DUES AND MEMBERSHIPS		130	240	250	-	250
<b>Total Expenditures</b>			<b>188,075</b>	<b>172,817</b>	<b>186,922</b>	<b>(18,236)</b>	<b>168,686</b>

#### Staff FTE:

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

Program:	Supervision of Special Education Early Childhood	Program No.:	22380
Program Budget Manager:	Judy Gudvangen		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2021
Division Head:	TBD		

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011040	REGULAR EMPLOYEES	PARAPROFESSIONAL	39,645	40,726	39,333	933	40,266
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	20,628	21,112	22,631	(6,236)	16,395
055000	PRINTING		32	31	-	-	-
061000	GENERAL SUPPLIES		1,656	36	1,559	-	1,559
<b>Total Expenditures</b>			<b>61,961</b>	<b>61,905</b>	<b>63,523</b>	<b>(5,303)</b>	<b>58,220</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>			<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>



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

Program No.: 22400

Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	19,541	-	16,275	-	16,275
015020	SUPPLEMENTAL PAY	TEACHER	86,952	-	75,000	-	75,000
015030	SUPPLEMENTAL PAY NON-TEACHER PROF.		4,133	-	4,650	-	4,650
015050	SUPPLEMENTAL PAY	CLERICAL.	36,052	233	55,800	-	55,800
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	4,099	-	3,979	-	3,979
020020	EMPLOYEE BENEFITS	TEACHER	18,271	-	18,774	-	18,774
020030	EMPLOYEE BENEFITS NON-TEACHER PROF.		867	-	1,041	-	1,041
020050	EMPLOYEE BENEFITS	CLERICAL.	7,571	64	13,610	(13,610)	-
055000	PRINTING		1,013	-	-	13,610	13,610
061000	GENERAL SUPPLIES		11,186	-	-	-	-
<b>Total Expenditures</b>			<b>189,684</b>	<b>297</b>	<b>189,129</b>	<b>-</b>	<b>189,129</b>

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

Program No.: 22410

Date: July 1, 2021

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHER	214,254	223,032	212,188	29,333	241,521
012020	TEMP. EMPLOYEES	TEACHER	1,385	864	2,325	(32)	2,293
015020	SUPPLEMENTAL PAY	TEACHER	11,782	8,117	24,645	(40)	24,605
020020	EMPLOYEE BENEFITS	TEACHER	70,013	70,216	77,367	15,720	93,087
050000	OTHER PURCHASED SERVICES		1,800	-	-	-	-
058000	TRAVEL & REGISTRATION		19,214	12,062	8,011	-	8,011
<b>Total Expenditures</b>			<b>318,447</b>	<b>314,291</b>	<b>324,536</b>	<b>44,981</b>	<b>369,517</b>

<b>Staff FTE:</b>							
	TEACHERS		3.50	3.50	3.50	-	3.50
<b>FTE Totals</b>			<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>-</b>	<b>3.50</b>

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

Program No.: 22420

Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	4,000	-	6,510	(50)	6,460
015020	SUPPLEMENTAL PAY	TEACHER	1,500	-	1,860	(15)	1,845
015050	SUPPLEMENTAL PAY	CLERICAL.	1,315	-	2,416	-	2,416
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	4,157	-	3,097	(22)	3,075
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	839	-	1,406	50	1,456
020020	EMPLOYEE BENEFITS	TEACHER	315	-	402	15	417
020050	EMPLOYEE BENEFITS	CLERICAL.	275	-	540	-	540
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	872	-	669	22	691
050000	OTHER PURCHASED SERVICES		-	-	644	-	644
061000	GENERAL SUPPLIES		-	-	465	-	465
086900	INDIRECT COSTS		3,675	3,675	3,418	-	3,418
<b>Total Expenditures</b>			<b>16,947</b>	<b>3,675</b>	<b>21,427</b>	<b>-</b>	<b>21,427</b>

Program: Equity & Inclusion  
Program Budget Manager: Alexis Knox-Miller  
Division: Superintendent  
Division Head: Michael Thomas

Program No.: 22910  
Date: July 1, 2021

### Program Description:

• This program is designed to operationalize the D11 Equity Policy. The Department of Equity and Inclusion is responsible for removing barriers, allocating resources, providing training, and doing what is necessary to ensure that all children have access to the same outcomes. Further, the Department of Equity and Inclusion is responsible for helping schools with resources to narrow the gaps between the highest-and-lowest-performing students and eliminating the racial predictability and disproportionality of which students occupy the highest and lowest achievement categories.

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

- Salaries and benefits to support the build-out of the Department of Equity and Inclusion
- Professional Development to support the work of equity
- Creation of school-level Equity Teams (E-Teams)
- Supplies and equipment for the Department of Equity and Inclusion office
- Consultancy fees for implementation and scale-up from comprehensive equity audit

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEE	TEACHER	-	-	-	124,620	124,620
011050	REGULAR EMPLOYEE	CLERICAL	-	-	-	33,994	33,994
015020	SUPPLEMENTAL PAY	TEACHER	-	-	-	8,173	8,173
020020	EMPLOYEE BENEFITS	TEACHER	-	-	-	45,679	45,679
020050	EMPLOYEE BENEFITS	CLERICAL	-	-	-	15,598	15,598
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	-	33,000	33,000
061000	GENERAL SUPPLIES		-	-	-	20,000	20,000
073500	NON-CAPITAL EQUIPMENT		-	-	-	2,000	2,000
<b>Total Expenditures</b>			-	-	-	<b>283,064</b>	<b>283,064</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		-	-	-	1	1.00
	TEACHERS		-	-	-	2	2.00
<b>FTE Totals</b>			-	-	-	<b>3.00</b>	<b>3.00</b>

Program: Board Secretary/Clerk  
 Program Budget Manager: Michael J. Thomas  
 Division: Superintendent  
 Division Head: Michael J. Thomas

Program No.: 23120  
 Date: July 1, 2021

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011050	REGULAR EMPLOYEES	CLERICAL.	45,872	55,307	53,414	6,944	60,358
013050	OVERTIME	CLERICAL.	7,126	4,232	10,000	-	10,000
020050	EMPLOYEE BENEFITS	CLERICAL.	19,968	24,609	27,531	(3,407)	24,124
050000	OTHER PURCHASED SERVICES		21,903	51,980	29,023	-	29,023
055000	PRINTING		205	981	2,500	-	2,500
058000	TRAVEL & REGISTRATION		17,679	11,308	20,500	-	20,500
058300	MILEAGE REIMBURSEMENT		102	-	394	-	394
061000	GENERAL SUPPLIES		1,772	1,080	2,500	-	2,500
073400	TECHNOLOGY EQUIPMENT		-	3,791	-	-	-
081000	DUES & FEES		20,590	21,335	18,121	-	18,121
<b>Total Expenditures</b>			<b>135,216</b>	<b>174,623</b>	<b>163,983</b>	<b>3,537</b>	<b>167,520</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>			<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>

Program: Treasurer Services  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: Brian Cortez

Program No.: 23130  
Date: July 1, 2021

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
031300	BANKING SERVICE FEES		3,709	3,342	12,320	-	12,320
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	12,000	-	12,000
<b>Total Expenditures</b>			<b>3,709</b>	<b>3,342</b>	<b>24,320</b>	<b>-</b>	<b>24,320</b>

Program: Election Services  
Program Budget Manager: Michael J. Thomas  
Division: Superintendent  
Division Head: Michael J. Thomas

Program No.: 23140  
Date: July 1, 2021

**Program Description:**

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

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

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

Acct #	Object	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
031200	ELECTION FEES	-	110,889	30,500	-	30,500
061000	GENERAL SUPPLIES	-	709	200	-	200
<b>Total Expenditures</b>		-	<b>111,598</b>	<b>30,700</b>	-	<b>30,700</b>

Program: Legal Services  
Program Budget Manager: Brian Cortez  
Division: Business Services  
Division Head: Brian Cortez

Program No.: 23150  
Date: July 1, 2021

### Program Description:

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

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
033100	LEGAL SERVICES		71,608	110,567	285,000	-	285,000
Total Expenditures			<b>71,608</b>	<b>110,567</b>	<b>285,000</b>	<b>-</b>	<b>285,000</b>



Program:	Tax Assessment/Collections	Program No.:	23160
Program Budget Manager:	Laura Hronik		
Division:	Business Services	Date:	July 1, 2021
Division Head :	Brian Cortez		

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
031100	TREASURER'S COLLECTION FEES		152,389	157,986	155,000	-	155,000
<b>Total Expenditures</b>			<b>152,389</b>	<b>157,986</b>	<b>155,000</b>	<b>-</b>	<b>155,000</b>

Program: Audit Services  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: Brian Cortez

Program No.: 23170  
Date: July 1, 2021

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
033200	AUDIT SERVICES		59,350	87,500	88,300	-	88,300
050000	OTHER PURCHASED SERVICES		1,285	1,310	-	-	-
055000	PRINTING		581	483	1,480	-	1,480
061000	GENERAL SUPPLIES		216	101	500	-	500
<b>Total Expenditures</b>			<b>61,432</b>	<b>89,394</b>	<b>90,280</b>	<b>-</b>	<b>90,280</b>

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

Program No.: 23180  
Date: July 1, 2021

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHERS	15,685	18,765	18,123	140,316	158,439
012040	TEMP. EMPLOYEES	PARAPROFESSIONALS	1,409	617	2,000	-	2,000
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	25,500	22,000	-	-	-
015020	SUPPLEMENTAL PAY	TEACHERS	-	-	500	-	500
015050	SUPPLEMENTAL PAY	CLERICAL	-	10	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	5,262	4,602	-	-	-
020020	EMPLOYEE BENEFITS	TEACHERS	(11,093)	(7,940)	16,646	19,428	36,074
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	303	134	427	20	447
020050	EMPLOYEE BENEFITS	CLERICAL	-	2	-	-	-
033100	LEGAL SERVICES		44,188	81,052	36,520	-	36,520
033300	NEGOTIATIONS SERVICE		595	675	7,400	-	7,400
055000	PRINTING		1,232	-	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		-	-	500	-	500
061000	GENERAL SUPPLIES		3,594	1,372	3,500	-	3,500
<b>Total Expenditures</b>			<b>86,674</b>	<b>121,289</b>	<b>87,616</b>	<b>159,764</b>	<b>247,380</b>
<b>Staff FTE:</b>							
	TEACHERS		0.25	0.25	2.00	-	2.00
<b>FTE Totals</b>			<b>0.25</b>	<b>0.25</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>

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

Program No.: 23181  
Date: July 1, 2021

#### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011050	REGULAR EMPLOYEES	CLERICAL	64,231	68,186	67,957	3,164	71,121
013050	OVERTIME	CLERICAL	1,964	4,740	10,000	-	10,000
015050	SUPPLEMENTAL PAY	CLERICAL	10,761	6,154	3,600	-	3,600
020050	EMPLOYEE BENEFITS	CLERICAL	25,437	26,235	30,331	(662)	29,669
029140	CAR INSURANCE	CLERICAL	200	-	2,500	-	2,500
043100	COPIER MAINTENANCE		254	260	400	-	400
050000	OTHER PURCHASED SERVICES		43,054	40,360	17,900	-	17,900
055000	PRINTING		1,825	1,632	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		549	377	2,000	-	2,000
061000	GENERAL SUPPLIES		12,645	6,325	31,500	-	31,500
073500	NON-CAPITAL EQUIPMENT		-	-	1,329	-	1,329
081000	DUES & FEES			89			
<b>Total Expenditures</b>			<b>160,920</b>	<b>154,358</b>	<b>169,517</b>	<b>2,502</b>	<b>172,019</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		2.00	2.00	2.00	-	2.00
<b>FTE Totals</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>

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

Program No.: 23190  
 Date: July 1, 2021

#### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
013050	OVERTIME	CLERICAL.	4,340	2,939	5,890	-	5,890
015040	SUPPLEMENTAL PAY	PARAPROFESSIONALS	2,037	-	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	222	313	-	-	-
020040	EMPLOYEE BENEFITS	PARAPROFESSIONALS	421	-	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL.	942	680	1,642	-	1,642
050000	OTHER PURCHASED SERVICES		-	-	1,400	-	1,400
055000	PRINTING		-	-	700	-	700
061000	GENERAL SUPPLIES		3,991	2,714	1,750	-	1,750
<b>Total Expenditures</b>			<b>11,953</b>	<b>6,646</b>	<b>11,382</b>	<b>-</b>	<b>11,382</b>

Program: Office of the Superintendent  
Program Budget Manager: Michael J. Thomas  
Division: Superintendent  
Division Head: Michael J. Thomas

Program No.: 23210  
Date: July 1, 2021

#### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	Mid- Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	354,205	391,049	357,315	37,740	395,055
011050	REGULAR EMPLOYEES	CLERICAL.	52,082	52,125	50,341	6,552	56,893
012020	TEMP. EMPLOYEES	TEACHER	975	5,856	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL.	1,200	-	1,000	-	1,000
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	42,434	40,158	57,458	-	57,458
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	107,731	113,523	111,919	(4,983)	106,936
020020	EMPLOYEE BENEFITS	TEACHER	209	1,272	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL.	11,191	11,102	11,706	1,432	13,138
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	2,250	2,250	2,250	-	2,250
039000	PROFESSIONAL/CONSULTANT SERVICES		-	6,700	-	-	-
043100	COPIER MAINTENANCE		-	2,861	4,340	-	4,340
050000	OTHER PURCHASED SERVICES		107,694	149,235	12,000	-	12,000
055000	PRINTING		8,508	8,426	6,400	-	6,400
058000	TRAVEL & REGISTRATION		64,033	26,364	8,601	-	8,601
058300	MILEAGE REIMBURSEMENT		306	43	720	-	720
061000	GENERAL SUPPLIES		1,784	3,881	2,000	-	2,000
073400	TECHNOLOGY EQUIPMENT		2,828	395	1,000	-	1,000
073500	NON-CAPITAL EQUIPMENT		5,284	-	1,775	-	1,775
081000	DUES & FEES		5,086	6,217	6,147	-	6,147
085100	FIELD TRIPS		-	291	-	-	-
<b>Total Expenditures</b>			<b>767,801</b>	<b>821,748</b>	<b>634,972</b>	<b>40,741</b>	<b>675,713</b>

#### Staff FTE:

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

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

Program No. 23230  
Date: July 1, 2021

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
015010	SUPPLEMENTAL PAY ADMINISTRATOR		6,000	6,000	6,000	-	6,000
020010	EMPLOYEE BENEFITS ADMINISTRATOR		1,238	1,254	1,296	45	1,341
039000	PROFESSIONAL/CONSULTANT SERVICES		-	12,825	10,250	15,000	25,250
058000	TRAVEL & REGISTRATION		140	-	250	-	250
081000	DUES & FEES		7,680	7,919	5,200	-	5,200
<b>Total Expenditures</b>			<b>15,058</b>	<b>27,998</b>	<b>22,996</b>	<b>15,045</b>	<b>38,041</b>

Program: Charter School Administration  
 Program Budget Manager: Brian Cortez  
 Division: Business Services  
 Division Head: Brian Cortez

Program No.: 23911  
 Date: July 1, 2020

### Program Description:

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

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	108,266	80,817	154,678	21,825	176,503
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	-	-	33,944	-	33,944
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	37,514	24,253	58,651	4,314	62,965
033100	LEGAL SERVICES		8,808	4,709	2,000	-	2,000
039000	PROFESSIONAL/CONSULTANT SERVICES		7,403	29,805	-	-	-
055000	PRINTING		-	-	150	-	150
058000	TRAVEL & REGISTRATION		120	-	1,000	-	1,000
058300	MILEAGE		210	70	150	-	150
061000	GENERAL SUPPLIES		8	76	400	-	400
065000	TECHNOLOGY SUPPLIES		-	84	-	-	-
073400	TECHNOLOGY EQUIPMENT		1,175	-	-	-	-
081000	DUES & MEMBERSHIP FEES		1,250	-	1,000	-	1,000
<b>Total Expenditures</b>			<b>164,755</b>	<b>139,814</b>	<b>251,973</b>	<b>26,139</b>	<b>278,112</b>

### Staff FTE:

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



Program:	Office of the Principal	Program No.:	24110
Program Budget Manager:	TBD		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2021
Division Head:	TBD		

### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	8,096,193	7,788,594	7,759,511	875,449	8,634,960
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	-	-	77,262	9,062	86,324
011050	REGULAR EMPLOYEES	CLERICAL	5,106,354	5,089,972	5,008,918	731,464	5,740,382
012010	TEMP. EMPLOYEES	ADMINISTRATOR	31,557	41,284	-	-	-
012020	TEMP. EMPLOYEES	TEACHER	130,728	122,590	31,870	100,100	131,970
012040	TEMP EMPLOYEES	PARAPROFESSIONAL	1,478	1,711	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL	151,144	126,779	232,763	29,739	262,502
012060	TEMP. EMPLOYEES	CRAFTS & TRADES	60	-	-	-	-
013040	OVERTIME	PARAPROFESSIONAL	826	35	-	-	-
013050	OVERTIME	CLERICAL	55,248	49,415	98,100	1,062	99,162
013060	OVERTIME	CRAFTS & TRADES	5,912	3,160	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	91,909	72,642	89,000	-	89,000
015020	SUPPLEMENTAL PAY	TEACHER	234,174	164,598	157,649	(833)	156,816
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	29,631	36,340	56,525	-	56,525
015050	SUPPLEMENTAL PAY	CLERICAL	46,117	23,458	36,597	5,498	42,095
015060	SUPPLEMENTAL PAY	CRAFTS & TRADES	112	125	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	2,395,266	2,342,179	2,540,230	143,653	2,683,883
020020	EMPLOYEE BENEFITS	TEACHER	80,532	61,709	42,298	28,220	70,518
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	-	-	25,497	(5,431)	20,066
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	6,651	7,958	12,631	8	12,639
020050	EMPLOYEE BENEFITS	CLERICAL	2,135,869	2,142,493	2,383,752	12,977	2,396,729
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	1,274	690	-	-	-
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	62,421	37,715	55,380	-	55,380
039000	PROFESSIONAL/CONSULTANT SERVICES		151,940	146,647	4,500	6,050	10,550
043000	REPAIRS & MAINTENANCE		5,025	978	-	-	-
050000	OTHER PURCHASED SERVICES		64,291	58,426	21,766	76,700	98,466
054000	ADVERTISING		5,048	505	1,863	700	2,563
055000	PRINTING		56,876	53,412	48,934	(1,805)	47,129
058000	TRAVEL & REGISTRATION		109,503	77,353	29,216	24,013	53,229
058300	MILEAGE REIMBURSEMENT		3,076	2,059	10,316	(244)	10,072
061000	GENERAL SUPPLIES		491,651	373,965	589,228	57,324	646,552
061700	GRADUATION SUPPLIES		25,697	17,841	17,832	(1,832)	16,000
064100	SPECIAL PURCHASES		1,349	-	-	-	-
064200	TEXTBOOKS		7,127	405	-	-	-
065000	TECHNOLOGY SUPPLIES		5,217	1,119	500	-	500
072000	BUILDINGS		34,869	-	-	-	-
072300	MAJOR RENOVATIONS		4,004	-	-	-	-
073000	CAPITAL EQUIPMENT		-	7,523	-	2,000,000	2,000,000
073400	TECHNOLOGY EQUIPMENT		88,038	64,229	14,424	(13,024)	1,400
073500	NON-CAPITAL EQUIPMENT		84,061	56,766	17,200	15,677	32,877
081000	DUES & FEES		1,133	1,348	610	-	610
084000	CONTINGENCY		-	-	1,658,775	(276,775)	1,382,000
085200	INTERNAL WORK ORDERS		29,487	9,945	-	-	-
085700	INTERNAL CLAIM EXPENSE		(8,433)	(1,330)	-	-	-
<b>Total Expenditures</b>			<b>19,823,415</b>	<b>18,984,640</b>	<b>21,023,147</b>	<b>3,817,752</b>	<b>24,840,899</b>
<b>Staff FTE:</b>							
	ADMINISTRATORS		87.00	84.00	85.00	1.50	86.50
	NON-TEACHER PROFESSIONALS		-	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		191.56	184.82	183.82	2.62	186.44
<b>FTE Totals</b>			<b>278.56</b>	<b>269.82</b>	<b>269.82</b>	<b>4.12</b>	<b>273.94</b>

Program:	School Business Management	Program No.:	24130
Program Budget Manager:	TBD		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2021
Division Head:	TBD		

#### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEE	ADMINISTRATOR	179,505	182,550	176,303	21,237	197,540
011050	REGULAR EMPLOYEE	CLERICAL	195,006	183,645	180,007	24,566	204,573
013050	OVERTIME	CLERICAL	357	-	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	54,448	57,563	60,642	2,258	62,900
020050	EMPLOYEE BENEFITS	CLERICAL	80,336	67,039	70,314	(12,709)	57,605
029010	MILEAGE ALLOWANC	ADMINISTRATOR	2,550	1,600	2,400	-	2,400
<b>Total Expenditures</b>			<b>512,202</b>	<b>492,397</b>	<b>489,666</b>	<b>35,352</b>	<b>525,018</b>
<b>Staff FTE:</b>							
	ADMINISTRATORS		2.00	2.00	2.00	-	2.00
	EDUCATION SUPPORT PROFESSIONALS		6.00	5.00	5.00	-	5.00
<b>FTE Totals</b>			<b>8.00</b>	<b>7.00</b>	<b>7.00</b>	<b>-</b>	<b>7.00</b>

Program:	Other School Administration Support Services	Program No.:	24900
Program Budget Manager:	TBD		
Division:	Achievement, Learning, and Leadership	Date:	July 1, 2021
Division Head:	TBD		

**Program Description:**

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
012010	TEMP. EMPLOYEES	ADMINISTRATOR	6,163	11,047	-	-	-
012020	TEMP. EMPLOYEES	TEACHER	41,661	15,436	27,819	(170)	27,649
012050	TEMP. EMPLOYEES	CLERICAL	-	1,066	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	12,715	944	1,860	(15)	1,845
015020	SUPPLEMENTAL PAY	TEACHER	3,416	1,506	-	-	-
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	2,000	-	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	254	-	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	3,933	3,660	397	15	412
020020	EMPLOYEE BENEFITS	TEACHER	9,645	3,668	6,009	170	6,179
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	413	-	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL	52	232	-	-	-
039000	PROFESSIONAL/CONSULTANT SERVICES		18,388	8,950	20,399	-	20,399
050000	OTHER PURCHASED SERVICES		18,886	6,548	25,440	-	25,440
051300	FIELD TRIPS		624	3,169	-	-	-
058000	TRAVEL & REGISTRATION		12,788	15,594	6,120	-	6,120
058300	MILEAGE REIMBURSEMENT		162	-	6,518	-	6,518
061000	GENERAL SUPPLIES		10,263	3,293	162,750	-	162,750
061700	GRADUATION SUPPLIES		23,539	6,545	-	-	-
065000	TECHNOLOGY SUPPLIES		1,476	-	13,392	-	13,392
073400	TECHNOLOGY EQUIPMENT		23,454	3,121	-	-	-
073500	NON-CAPITAL EQUIPMENT		26,308	-	-	-	-
081000	DUES & FEES		398	1,149	1,395	-	1,395
085100	FIELD TRIPS		363	849	-	-	-
<b>Total Expenditures</b>			<b>216,899</b>	<b>86,777</b>	<b>272,099</b>	<b>-</b>	<b>272,099</b>

Program: Business Services Administration  
 Program Budget Manager: Brian Cortez  
 Division: Business Services  
 Division Head: Brian Cortez

Program No.: 25010  
 Date: July 1, 2021

### Program Description:

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

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	177,023	177,926	171,837	16,925	188,762
011050	REGULAR EMPLOYEES	CLERICAL	50,305	39,125	37,786	4,212	41,998
012010	TEMP. EMPLOYEES	ADMINISTRATOR	-	-	-	60,000	60,000
013050	OVERTIME	CLERICAL	104	56	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	41,603	43,679	49,503	-	49,503
015050	SUPPLEMENTAL PAY	CLERICAL	92	-	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	43,465	46,302	49,470	17,192	66,662
020050	EMPLOYEE BENEFITS	CLERICAL	11,051	8,838	9,299	5,641	14,940
033100	LEGAL SERVICES		532	3,819	2,000	-	2,000
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	100	-	100
043100	COPIER MAINTENANCE		623	357	500	-	500
050000	OTHER PUR. SERVICES		1,403	2,039	2,000	-	2,000
055000	PRINTING		56	128	500	-	500
058000	TRAVEL & REGISTRATION		17,870	3,970	2,500	-	2,500
061000	GENERAL SUPPLIES		2,159	143	1,000	-	1,000
073400	TECHNOLOGY EQUIPMENT		-	52	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	-	1,000	-	1,000
081000	DUES & FEES		880	880	2,000	-	2,000
086900	INDIRECT COSTS		(3,152)	(3,152)	(3,152)	-	(3,152)
<b>Total Expenditures</b>			<b>344,013</b>	<b>324,162</b>	<b>326,344</b>	<b>103,969</b>	<b>430,313</b>
<b>Staff FTE:</b>							
ADMINISTRATORS			1.00	1.00	1.00	-	1.00
EDUCATION SUPPORT PROFESSIONALS			1.50	1.00	1.00	-	1.00
<b>FTE Totals</b>			<b>2.50</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>

Program: Financial Services  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: Brian Cortez

Program No.: 25100  
Date: July 1, 2021

#### Program Description:

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	116,649	119,135	115,058	27,609	142,667
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	394,211	370,762	384,233	293,948	678,181
011050	REGULAR EMPLOYEES	CLERICAL	404,335	424,361	426,429	41,588	468,017
013050	OVERTIME	CLERICAL	1,244	597	10,000	-	10,000
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	5,000	-	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	285	87	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	34,857	35,486	36,800	9,110	45,910
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	119,924	109,929	122,603	90,695	213,298
020050	EMPLOYEE BENEFITS	CLERICAL	134,833	147,378	165,148	4,151	169,299
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	800	-	800
043100	COPIER MAINTENANCE		2,034	1,677	1,000	-	1,000
050000	OTHER PUR. SERVICES		1,498	1,813	500	-	500
053300	POSTAGE		1,486	1,627	3,500	-	3,500
053500	COURIER SERVICES		16,280	12,169	20,000	-	20,000
055000	PRINTING		6,525	6,021	7,650	-	7,650
058000	TRAVEL & REGISTRATION		70	557	2,968	-	2,968
058300	MILEAGE REIMBURSEMENT		598	420	1,017	-	1,017
061000	GENERAL SUPPLIES		5,131	5,381	7,774	-	7,774
065000	ELECTRONIC MEDIA		82	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		3,461	4,978	2,000	-	2,000
073500	NON-CAPITAL EQUIPMENT		-	-	2,000	-	2,000
081000	DUES & FEES		345	390	800	-	800
086000	USER CHARGES		(24,380)	(24,380)	(24,380)	-	(24,380)
086900	INDIRECT COSTS		(77,225)	(77,225)	(77,225)	-	(77,225)
<b>Total Expenditures</b>			<b>1,147,242</b>	<b>1,141,160</b>	<b>1,208,675</b>	<b>467,101</b>	<b>1,675,776</b>

#### Staff FTE:

ADMINISTRATORS	2.00	1.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS	5.50	5.50	6.50	1	7.50
EDUCATION SUPPORT PROFESSIONALS	9.50	10.00	10.00	-	10.00
<b>FTE Totals</b>	<b>17.00</b>	<b>16.50</b>	<b>17.50</b>	<b>1.00</b>	<b>18.50</b>

Program: Procurement and Contracting  
 Program Budget Manager: Kris Odom  
 Division: Business Services  
 Division Head: Brian Cortez

Program No.: 25200  
 Date: July 1, 2021

### Program Description:

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

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

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

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

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	117,147	119,135	115,058	27,609	142,667
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	372,325	379,839	366,841	56,179	423,020
011050	REGULAR EMPLOYEES	CLERICAL	37,038	50,353	47,810	3,103	50,913
015050	SUPPLEMENTAL PAY	CLERICAL	-	61	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	25,128	25,866	26,788	6,069	32,857
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	122,452	124,077	131,218	12,513	143,731
020050	EMPLOYEE BENEFITS	CLERICAL	15,339	22,954	24,316	(7,584)	16,732
033100	LEGAL SERVICES		-	218	-	-	-
039000	PURCHASED PROFESSIONAL SERVICES		-	-	9,900	-	9,900
043100	COPIER MAINTENANCE		2,400	2,257	2,600	-	2,600
050000	OTHER PUR. SERVICES		6,164	4,214	3,000	5,600	8,600
055000	PRINTING		211	122	250	-	250
058000	TRAVEL & REGISTRATION		1,598	1,721	4,000	-	4,000
058300	MILEAGE REIMBURSEMENT		-	-	600	-	600
061000	GENERAL SUPPLIES		3,801	3,238	4,550	-	4,550
065000	TECHNOLOGY SUPPLIES		-	5,450	-	-	-
073400	TECHNOLOGY EQUIPMENT		226	1,236	1,350	-	1,350
073500	NON-CAPITAL EQUIPMENT		1,272	-	954	-	954
081000	DUES & FEES		2,850	1,230	1,334	-	1,334
086900	INDIRECT COSTS		(25,204)	(25,204)	(25,204)	-	(25,204)
<b>Total Expenditures</b>			<b>682,747</b>	<b>716,765</b>	<b>715,365</b>	<b>103,489</b>	<b>818,854</b>

### Staff FTE:

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

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

Program No.: 25300  
Date: July 1, 2021

#### Program Description:

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

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

- This program funds all regular, overtime, and over-hire labor and benefits; materials and supplies; and contracts in support of the central distribution center operation.
- Inventory write-off costs include bookkeeping to balance the inventory at year-end and write off obsolete supplies and materials.
- This fund does not include actual warehouse stock inventory.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	156,695	183,859	176,917	30,480	207,397
012060	TEMP EMPLOYEES	CRAFTS, TRADES	-	-	1,500	-	1,500
013060	OVERTIME	CRAFTS, TRADES	-	-	400	-	400
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	37,383	47,676	50,126	8,560	58,686
043100	COPIER MAINTENANCE		30	86	200	-	200
050000	OTHER PUR. SERVICES		3,706	1,131	7,692	-	7,692
061000	GENERAL SUPPLIES		7,638	2,777	4,660	-	4,660
061800	INVENTORY WRITE-OFF		-	-	1,040	-	1,040
073300	FURNITURE		-	7,599	-	-	-
073400	TECHNOLOGY EQUIPMENT		206	456	-	-	-
073500	NON-CAPITAL EQUIPMENT		3,997	-	1,040	(1,040)	-
085200	MAINTENANCE		-	1,068	-	-	-
<b>Total Expenditures</b>			<b>209,655</b>	<b>244,652</b>	<b>243,575</b>	<b>38,000</b>	<b>281,575</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		5.00	5.00	5.00	-	5.00
<b>FTE Totals</b>			<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>

Program: Mail and Postage  
Program Budget Manager: Patrick Stalnaker  
Division: Business Services  
Division Head: Brian Cortez

Program No.: 25310  
Date: July 1, 2021

**Program Description:**

This program provides courier service for delivery of mail and packages to and from district schools and sites.

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

- There are no changes to this budget.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
053500	COURIER SERVICES		146,119	135,381	104,640	-	104,640
Total Expenditures			146,119	135,381	104,640	-	104,640



Program: M & O Supervision  
 Program Budget Manager: Terry Seaman  
 Division: Business Services  
 Division Head: Brian Cortez

Program No.: 26100  
 Date: July 1, 2021

### Program Description:

Costs of the Facilities Department's central office and other miscellaneous costs that cannot be directly attributed to projects, operations, utilities, or the maintenance shops are captured in this program.

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

- Departmental administration, professional engineering and supervision, job order administration and general office support costs are charged in this program.
- A departmental central training budget supports technical, craft improvement, management, licensing, and leadership training programs.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	Mid- Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	186,600	217,189	209,757	25,267	235,024
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	73,530	129,684	125,246	15,086	140,332
011050	REGULAR EMPLOYEES	CLERICAL.	134,878	140,184	163,417	7,243	170,660
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	126,866	141,244	93,381	4,139	97,520
012010	TEMP. EMPLOYEES	ADMINISTRATOR	6,238	-	-	-	-
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	2,235	-	-	-	-
013050	OVERTIME	CLERICAL.	955	2,265	400	-	400
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	44,736	47,023	48,684	5,534	54,218
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	24,502	42,039	44,403	3,181	47,584
020050	EMPLOYEE BENEFITS	CLERICAL.	46,869	49,716	54,480	1,295	55,775
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	31,735	35,136	31,081	740	31,821
029010	MILEAGE ALLOWANC	ADMINISTRATOR	2,400	2,160	2,880	-	2,880
029030	MILEAGE ALLOWANC	NON-TEACHER PROF.	1,560	2,160	2,880	-	2,880
039000	PROFESSIONAL/CONSULTANT SERVICES		4,793		-	-	-
043100	COPIER MAINTENANCE		13,428	9,925	7,806	-	7,806
050000	OTHER PUR. SERVICES		74,099	47,796	69,600	-	69,600
055000	PRINTING		997	6,873	500	-	500
058000	TRAVEL & REGISTRATION		2,676	270	2,000	-	2,000
058300	MILEAGE		-	82	500	-	500
059400	TUITION TO PRIVATE SOURCES		-	3,887	-	-	-
061000	GENERAL SUPPLIES		7,342	1,110	8,400	(1,000)	7,400
073400	TECHNOLOGY EQUIPMENT		7,389	23,182	-	1,000	1,000
073500	NON-CAPITAL EQUIPMENT		-	6,151	5,000	-	5,000
081000	DUES		1,198	-	-	-	-
085700	INTERNAL CLAIM EXPENSE		(208)	-	-	-	-
<b>Total Expenditures</b>			<b>794,819</b>	<b>908,077</b>	<b>870,414</b>	<b>62,486</b>	<b>932,900</b>

### Staff FTE:

ADMINISTRATORS	2.00	2.00	2.00	-	2.00
NON-TEACHER PROFESSIONALS	1.50	1.50	1.50	-	1.50
EDUCATION SUPPORT PROFESSIONALS	5.50	5.50	5.50	-	5.50
<b>FTE Totals</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>

Program: Operations (Custodians)  
 Program Budget Manager: Terry Seaman  
 Division: Business Services  
 Division Head: Brian Cortez

Program No.: 26210  
 Date: July 1, 2021

### Program Description:

Provides the budget for all activities concerned with school/site physical plant operations and custodial maintenance.

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

- Funds the staffing and support for all on-site physical plant operations and custodial maintenance staff for all owned and operated schools and support sites.
- Funds indirect district-wide operations support and administration.
- Overtime is to cover for operations staff emergency callbacks and weekend building checks.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	6,223,837	6,222,670	6,624,347	821,339	7,445,686
013060	OVERTIME	CRAFTS, TRADES	42,740	57,481	51,346	-	51,346
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	396	18	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	-	(50)	-	-	-
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	2,193,717	2,224,473	2,556,036	169,669	2,725,705
029060	MILEAGE ALLOWANCE	CRAFTS, TRADES	900	675	700	200	900
050000	OTHER PUR. SERVICES		10,475	17,587	30,000	5,100	35,100
058300	MILEAGE		759	653	750	1,750	2,500
061000	GENERAL SUPPLIES		292,146	264,167	271,349	20,012	291,361
061100	LAMPS		6,190	5,011	5,000	3,000	8,000
061400	CUSTODIAL SUPPORT		51,206	38,109	41,000	-	41,000
073000	CAPITAL EQUIPMENT		32,778	35,471	-	-	-
073500	NON-CAPITAL EQUIPMENT		8,378	6,367	20,925	1,575	22,500
085200	INTERNAL WORK ORDERS		(28,233)	(5,708)	-	-	-
086000	USER CHARGES		(3,113)	(3,113)	(3,113)	-	(3,113)
<b>Total Expenditures</b>			<b>8,832,175</b>	<b>8,863,809</b>	<b>9,598,340</b>	<b>1,022,645</b>	<b>10,620,985</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		214.00	209.50	209.50	-	209.50
<b>FTE Totals</b>			<b>214.00</b>	<b>209.50</b>	<b>209.50</b>	<b>-</b>	<b>209.50</b>

Program: Building Maintenance  
Program Budget Manager: Terry Seaman  
Division: Business Services  
Division Head: Brian Cortez

Program No.: 26230  
Date: July 1, 2021

### Program Description:

Provides the budget for all activities concerned with the direct accomplishment of maintenance of buildings and structures in the District.

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

- Funds all regular, overtime, and over-hire labor and benefits, materials and supplies and contract support for the maintenance of district buildings and structures. Includes preventive maintenance, corrective maintenance, specific repairs, real property equipment installation and minor construction/alterations.
- Maintenance shops, which generally are covered by this program, are: Construction Shop (carpentry, roofing, painting, glass, masonry, welding, locksmith, environmental); Electrical Shop (including fire and security alarms); Mechanical Shop (heating, ventilating and air conditioning, plumbing and digital controls).
- Included with the over-hires are the summer-hires who perform seasonal maintenance such as roofing repairs and painting.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	2,199,941	2,109,845	2,234,980	446,181	2,681,161
013060	OVERTIME	CRAFTS, TRADES	205,078	152,896	34,000	-	34,000
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	8,985	969	1,000	-	1,000
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	823,588	771,909	870,966	137,786	1,008,752
043000	INSTRUCTIONAL EQUIPMENT MAINT.		53,757	19,606	-	-	
050000	OTHER PUR. SERVICES		903,747	633,046	415,300	292,931	708,231
061000	GENERAL SUPPLIES		1,094,415	785,632	1,262,200	(296,031)	966,169
073000	CAPITAL EQUIPMENT		-	-	-	15,100	15,100
073500	NON-CAPITAL EQUIPMENT		-	176,696	-	2,200	2,200
085200	INTERNAL MAINTENANCE		(178,065)	(149,899)	-	-	-
085700	INTERNAL CLAIM EXPENSE		(149,417)	(87,186)	-	-	-
086200	MAINTENANCE		(32,901)	(2,436)	-	-	-
<b>Total Expenditures</b>			<b>4,929,128</b>	<b>4,411,077</b>	<b>4,818,446</b>	<b>598,167</b>	<b>5,416,613</b>

### Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	50.00	49.00	49.00	1	50.00
<b>FTE Totals</b>	<b>50.00</b>	<b>49.00</b>	<b>49.00</b>	<b>1.00</b>	<b>50.00</b>

Program: Utilities  
Program Budget Manager: Terry Seaman  
Division: Business Services  
Division Head: Brian Cortez

Program No.: 26250  
Date: July 1, 2021

### Program Description:

This program provides the budget for all district utilities accounts except telecommunications.

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

- Funds provide for reimbursement to the city of Colorado Springs utilities for all utilities including electric, gas, water and sewer consumed by the District.
- Funds also provide for trash/refuse collection services through a contracted service which is shared with the food service fund on a fair share basis.
- Indirect costs account for the projected utility costs of enterprise and internal service funds by charging those funds and offsetting costs against expenditures.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	48,556	47,653	46,022	6,038	52,060
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	661	236	3,000	(30)	2,970
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	142	51	640	30	670
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	22,542	22,348	24,157	1,232	25,389
041100	WATER		1,006,267	1,093,543	1,100,950	80,000	1,180,950
041100	WATER		(135)	(135)	(135)	-	(135)
041200	SEWAGE		136,906	108,531	153,206	2,000	155,206
041200	SEWAGE		(323)	(323)	(323)	-	(323)
041300	STORMWATER FEES		141,827	141,708	153,736	(8,000)	145,736
042100	DISPOSAL SERVICES		203,142	163,914	235,000	(5,000)	230,000
062100	NATURAL GAS		1,015,332	820,624	1,077,155	78,400	1,155,555
062100	NATURAL GAS		(3,478)	(3,478)	(3,478)	-	(3,478)
062200	ELECTRICITY		3,217,897	2,890,279	3,386,443	149,600	3,536,043
062200	ELECTRICITY		(8,756)	(8,756)	(8,756)	-	(8,756)
086900	INDIRECTS		(528,218)	(528,218)	-	-	-
<b>Total Expenditures</b>			<b>5,252,361</b>	<b>4,747,976</b>	<b>6,167,617</b>	<b>304,270</b>	<b>6,471,887</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>			<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>

Program: Grounds Maintenance  
 Program Budget Manager: Terry Seaman  
 Division: Business Services  
 Division Head: Brian Cortez

Program No.: 26300  
 Date: July 1, 2021

### Program Description:

Provides the budget for all activities concerned with the direct and indirect accomplishment of maintenance of grounds in the District.

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

- Funds all regular, overtime and over-hire labor and benefits, materials and supplies and contract support for all maintenance of grounds, playgrounds, athletic fields, parking lots, asphalt pavements and small gas-engine grounds maintenance equipment in the District. Includes real property equipment installation and minor construction associated with grounds.
- General supplies include such items as fertilizers, mineral products, grass seed, insecticides, herbicides and sprinkler repair equipment.
- Only the Landscape Shop charges to this program.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	754,725	846,303	806,587	115,749	922,336
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	2,575	12,894	-	40,866	40,866
013060	OVERTIME	CRAFTS, TRADES	31,521	50,406	51,500	-	51,500
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	266,824	314,426	332,133	44,765	376,898
050000	OTHER PUR. SERVICES		154,105	112,865	123,703	78,000	201,703
061000	GENERAL SUPPLIES		129,724	127,345	110,783	50,000	160,783
073000	CAPITAL EQUIPMENT		6,097	30,199	-	5,000	5,000
073500	NON-CAPITAL EQUIPMENT		22,709	67,902	10,000	-	10,000
085200	INTERNAL WORK ORDERS		(21,425)	(2,057)	-	-	-
086200	MAINTENANCE		(1,097)		-	-	-
<b>Total Expenditures</b>			<b>1,345,757</b>	<b>1,560,284</b>	<b>1,434,705</b>	<b>334,381</b>	<b>1,769,086</b>

### Staff FTE:

EDUCATION SUPPORT PROFESSIONALS	21.00	21.00	21.00	-	21.00
<b>FTE Totals</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>-</b>	<b>21.00</b>

Program:	Non-Student Vehicle Maintenance	Program No.:	26500
Program Budget Manager:	John Hill		
Division:	Business Services	Date:	July 1, 2021
Division Head:	Brian Cortez		

**Program Description:**

This program supports funding for the maintenance and fuel of over 130 district support vehicles, pieces of heavy equipment and trailers. It funds the wages and benefits of a 0.10 professional and 1.0 vehicle mechanic. This program ensures continued serviceability of an aging fleet that supports various other departments within the District to include facilities, information technology, security, food services, warehouse, etc.

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

- Support fleet maintenance program employee salaries and benefits.
- Supplies include parts, tires, oil, lubricants, and repairs, etc.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	7,539	7,667	7,405	891	8,296
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	36,712	40,168	37,967	7,760	45,727
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	2,536	2,594	2,745	187	2,932
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	12,238	13,119	13,678	1,998	15,676
050000	OTHER PURCHASED SERVICES		-	27,869	-	-	-
061000	GENERAL SUPPLIES		90,376	19,817	66,500	-	66,500
062600	MOTOR VEHICLE FUELS		146,091	106,917	170,000	-	170,000
073000	CAPITAL EQUIPMENT		18,345	2,784	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	3,334	-	-	-
085600	VEHICLE REPAIRS		(29,489)	(14,834)	-	-	-
085700	INTERNAL CLAIM EXPENSE		(1,475)	-	-	-	-
<b>Total Expenditures</b>			<b>282,874</b>	<b>209,435</b>	<b>298,294</b>	<b>10,837</b>	<b>309,131</b>

**Staff FTE:**

NON-TEACHER PROFESSIONALS	0.10	0.10	0.10	-	0.10
EDUCATION SUPPORT PROFESSIONALS	1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>	<b>1.10</b>	<b>1.10</b>	<b>1.10</b>	<b>-</b>	<b>1.10</b>

Program: Security Services  
Program Budget Manager: Jim Hastings  
Division: Information Technology  
Division Head: John McCarron

Program No.: 26600  
Date: July 1, 2021

### Program Description:

Juvenile crime has continued to be a significant concern for the district. Recent violent events at school campuses in other jurisdictions demonstrate the need for continued vigilance. We will continue to face the need to be responsive to terrorist threats. This program deals with crime in a proactive manner through crime prevention and policy analysis and in a reactive manner with suppression, interdiction, and enforcement programs. Security is responsible for public safety and campus supervision at schools, security and public safety services after hours at school buildings, board meetings, extra-curricular and graduation activities. The director provides liaison with local criminal justice agencies on issues of mutual concern. In addition, the function provides training and staff work in the area of law enforcement, student discipline, crime prevention, and personal safety.

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

- Purchase Services pays for Colorado Springs Police Department (CSPD) officers to provide added security at athletic and special events. It also provides funds for the CSPD officers in the role of the School Resource Officers in each high school and the Police Resource Officers in the middle schools, background investigations on new employees, misconduct complaint investigations, canine detection services as well as camera and radio maintenance and monitoring of fire alarms.
- This program sustains the day to day operations of security support for all district sites.
- Security for the summer enrichment program is included in other purchased services.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	255,074	265,421	254,372	35,047	289,419
011050	REGULAR EMPLOYEES	CLERICAL.	76,993	74,034	53,816	(53,816)	-
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	1,551,728	1,485,863	1,533,759	275,274	1,809,033
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	1,911	-	-	-	-
013050	OVERTIME	CLERICAL.	-	105	-	-	-
013060	OVERTIME	CRAFTS, TRADES	87,342	97,756	55,836	(16,346)	39,490
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	8,620	7,573	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	70,671	74,402	77,646	7,594	85,240
020050	EMPLOYEE BENEFITS	CLERICAL.	29,582	31,062	19,490	(19,490)	-
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	519,045	523,815	575,691	116,111	691,802
039000	PROFESSIONAL/CONSULTANT SERVICES		337,110	346,488	491,000	-	491,000
043000	REPAIRS & MAINTENANCE		91,401	87,178	81,184	-	81,184
043100	COPIER MAINTENANCE		2,844	1,418	1,000	-	1,000
050000	OTHER PUR. SERVICES		112,891	94,998	114,440	-	114,440
055000	PRINTING		4,914	14,109	4,158	-	4,158
058000	TRAVEL & REGISTRATION		-	-	432	-	432
061000	GENERAL SUPPLIES		12,265	12,351	12,565	-	12,565
069100	UNIFORMS		-	-	-	19,000	19,000
073000	CAPITAL EQUIPMENT		189,027	32,506	-	-	-
073400	TECHNOLOGY EQUIPMENT		988	120,841	-	-	-
073500	NON-CAPITAL EQUIPMENT		7,359	72,399	15,400	-	15,400

<b>Total Expenditures</b>	<b>3,359,767</b>	<b>3,342,318</b>	<b>3,290,790</b>	<b>363,373</b>	<b>3,654,163</b>
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### Staff FTE:

NON-TEACHER PROFESSIONALS	3.00	4.00	4.00	-	4.00
EDUCATION SUPPORT PROFESSIONALS	58.50	59.00	59.00	-	59.00

<b>FTE Totals</b>	<b>61.50</b>	<b>63.00</b>	<b>63.00</b>	<b>-</b>	<b>63.00</b>
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Program: Transportation Supervision  
Program Budget Manager: Nick Soto  
Division: Business Services  
Division Head: Brian Cortez

Program No.: 27100  
Date: July 1, 2021

### Program Description:

Transportation employs approximately 147 personnel and has a fleet of 120 school buses. Included in this program are two professionals and office staff consisting of six transportation specialists, two safety officers and a billing clerk. It also pays for vehicle and workers compensation insurance for all vehicles and personnel. In addition, maintenance contracts for school bus routing and scheduling software, maintenance management software, field trip scheduling software, boundary planning and school locator software are paid from this program. Also paid for by this program are a variety of requirements to include: mobile radio support (antenna site rental), global positioning systems contracts, administration of federally mandated drug and alcohol testing program, driver physicals, printing for safety rules and regulations, telephone service, etc. Direction for all support vehicle and small engine equipment falls under this program. All licensing, insurances related to transportation, and parental communication falls under this program.

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

- Non-benefited insurance is adjusted each year based on projections.
- Workers compensation is adjusted each year based on projections.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	99,600	96,758	93,447	11,256	104,703
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	68,279	69,438	67,062	8,079	75,141
011050	REGULAR EMPLOYEES	CLERICAL.	37,900	39,135	42,215	3,729	45,944
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	267,496	223,797	337,724	29,829	367,553
013050	OVERTIME	CLERICAL.	143	406	-	-	-
013060	OVERTIME	CRAFTS, TRADES	3,018	1,620	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL.	49	-	-	-	-
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	147	577	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	30,428	30,220	31,871	2,382	34,253
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	26,649	27,226	28,954	1,675	30,629
020050	EMPLOYEE BENEFITS	CLERICAL.	20,298	20,854	13,778	1,659	15,437
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	75,458	55,073	110,219	13,272	123,491
021660	WORKERS COMPENSATION		17,143	22,052	41,774	-	41,774
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	1,500	875	-	-	-
029030	MILEAGE ALLOWANCE		-	-	1,400	-	1,400
043100	COPIER MAINTENANCE		3,073	2,357	1,850	-	1,850
050000	OTHER PUR. SERVICES		77,147	116,799	102,535	225,000	327,535
052000	INSURANCE - NON-BENEFIT		113,697	132,829	167,537	-	167,537
055000	PRINTING		5,941	3,678	4,500	-	4,500
061000	GENERAL SUPPLIES		(639)	4,674	5,500	-	5,500
073400	TECHNOLOGY EQUIPMENT		6,702	3,450	-	-	-
<b>Total Expenditures</b>			<b>854,029</b>	<b>851,818</b>	<b>1,050,365</b>	<b>296,882</b>	<b>1,347,247</b>

### Staff FTE:

ADMINISTRATORS	1.00	1.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS	1.00	1.00	1.00	-	1.00
EDUCATION SUPPORT PROFESSIONALS	9.00	9.00	9.00	-	9.00

<b>FTE Totals</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>-</b>	<b>11.00</b>
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Program: Vehicle Operations Services  
Program Budget Manager: Nick Soto  
Division: Business Services  
Division Head: Brian Cortez

Program No.: 27200  
Date: July 1, 2021

### Program Description:

This program supports funding for the delivery of services for the operations section of the pupil transportation program. It funds the wages and benefits of three team leaders/lead drivers, 126 drivers and four bus assistants. It also pays for new driver trainee pay, fuel for the school buses, training materials and supplies. This program covers parental reimbursement and transit services for special needs students, English language learners and homeless students.

Daily planning and execution of pupil transportation falls under this program, which includes driver scheduling, evaluation, and complaint resolution as well as technology integration, planning, installing, operating training, and trouble shooting for all hardware and software. Safety, training and certification officers, bus drivers and assistants, team leaders and parts purchaser all work for a smooth operation of the District's vehicles and their routes. This program also purchases fuels used by the buses.

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

- City bus passes and parent transportation reimbursement for eligible students are included in this program.
- The FTE breakdown is 3.0 ESP employed at eight hours per day and 126 drivers and four bus aides estimated at six hours per day for a total ESP FTE of 99.90.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	1,952,958	1,991,314	2,293,517	813,624	3,107,141
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	7,945	2,261	9,300	-	9,300
013060	OVERTIME	CRAFTS, TRADES	59,424	40,057	13,000	-	13,000
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	510,305	318,716	44,600	172,619	217,219
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	914,755	933,607	1,058,891	291,429	1,350,320
039000	PROFESSIONAL/CONSULTANT SERVICES		11,659	-	4,500	-	4,500
050000	OTHER PUR. SERVICES		-	2,283	3,300	-	3,300
051400	STUDENT TRANSPORTATION PARENTS		6,111	6,431	9,300	-	9,300
051500	STUDENT TRANSPORTATION CONTRACTOR		68,997	43,879	49,800	-	49,800
058000	TRAVEL & REGISTRATION		2,929	3,614	2,300	-	2,300
058300	MILEAGE		-	-	470	-	470
061000	GENERAL SUPPLIES		13,189	3,066	4,700	-	4,700
062600	MOTOR VEHICLE FUELS		448,601	275,704	466,000	-	466,000
073200	VEHICLE		11,492	39,265	-	-	-
085100	FIELD TRIPS INTERNAL		(147,682)	(261,082)	-	-	-
086100	FIELD TRIPS CONTRACTED		(206,348)	-	-	-	-
<b>Total Expenditures</b>			<b>3,654,336</b>	<b>3,399,115</b>	<b>3,959,678</b>	<b>1,277,672</b>	<b>5,237,350</b>

### Staff FTE:

EDUCATION SUPPORT PROFESSIONALS 100.90 98.90 98.90 - 98.90

<b>FTE Totals</b>	<b>100.90</b>	<b>98.90</b>	<b>98.90</b>	<b>-</b>	<b>98.90</b>
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Program: Vehicle Services  
 Program Budget Manager: John Hill  
 Division: Business Services  
 Division Head: Brian Cortez

Program No.: 27400  
 Date: July 1, 2021

### Program Description:

This program supports funding for the supervision and delivery of services for the maintenance section of the pupil transportation program. It funds the wages and benefits of a .9 professional (the Transportation Fleet Manager) and six educational support personnel (school bus and fleet mechanics and fleet support employee). It also pays for supplies (parts, tires, oil, engines, transmissions, and lubricants, etc.) for school bus repairs, uniform maintenance, towing services, etc.

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

- This program houses the budget for a bus maintenance program that services approximately 120 school buses
- Supplies include school bus parts, tires, oil, lubricants, etc.
- Required professional services such as fueling system, automatic vehicle wash, mechanic certifications, and uniforms, are included in this program.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	67,847	68,998	66,638	8,026	74,664
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	238,838	221,129	251,400	55,191	306,591
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	1,049	444	-	-	-
013060	OVERTIME	CRAFTS, TRADES	1,025	1,178	1,300	-	1,300
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	3,262	4,000	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	22,818	23,347	24,701	1,685	26,386
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	86,899	74,225	92,551	10,506	103,057
050000	OTHER PUR. SERVICES		39,371	33,641	11,350	-	11,350
058000	TRAVEL & REGISTRATION		-	416	-	-	-
061000	GENERAL SUPPLIES		263,025	82,543	212,000	-	212,000
073000	CAPITAL EQUIPMENT		38,220	30,483	-	-	-
085700	INTERNAL CLAIM EXPENSE		(2,620)	(2,252)	-	-	-
<b>Total Expenditures</b>			<b>759,735</b>	<b>538,152</b>	<b>659,940</b>	<b>75,408</b>	<b>735,348</b>

### Staff FTE:

NON-TEACHER PROFESSIONALS	0.90	0.90	0.90	-	0.90
EDUCATION SUPPORT PROFESSIONALS	6.00	6.00	6.00	-	6.00

<b>FTE Totals</b>	<b>6.90</b>	<b>6.90</b>	<b>6.90</b>	<b>-</b>	<b>6.90</b>
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Program: Small Engine Maintenance  
Program Budget Manager: John Hill  
Division: Business Services  
Division Head: Brian Cortez

Program No.: 27500  
Date: July 1, 2021

**Program Description:**

This program supports funding for the delivery of services for the maintenance of all of District 11's small engine equipment (approximately 500 pieces of equipment). It funds the wages and benefits of two education support personnel (small engine mechanics). It also pays for supplies (parts, oil and lubricants, etc) to repair lawn mowers, weed-eaters, snow removal equipment, etc. These pieces of equipment are utilized at every site throughout the District and also by the Facilities' landscape section.

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

- Salaries and benefits are for two mechanics who maintain over 500 pieces of equipment.
- Supplies include engine parts, tires, oil, lubricants, filters, etc. that are used to service the District's small engines.
- Services support all district school and administration facilities, which include all building and grounds equipment.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011060	REGULAR EMPLOYEES	CRAFTS, TRADES	70,464	81,334	76,897	15,705	92,602
020060	EMPLOYEE BENEFITS	CRAFTS, TRADES	27,108	29,756	31,200	3,389	34,589
061000	GENERAL SUPPLIES		17,428	14,176	12,500	-	12,500
073000	CAPITAL EQUIPMENT		10,756	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		22,105	-	-	-	-
<b>Total Expenditures</b>			<b>147,862</b>	<b>125,266</b>	<b>120,598</b>	<b>19,093</b>	<b>139,691</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		2.00	2.00	2.00	-	2.00
<b>FTE Totals</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>

Program: Support Services – Central  
Program Budget Manager: Phoebe Bailey  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 28010  
Date: July 1, 2021

### Program Description:

This program provides oversight to programs that deal with central services including the Personnel Support Services and Information Technology divisions. Personnel support includes supervision of Records Management, Grants, Human Resources Management, Professional Development, Volunteer Services and Equal Opportunity Programs and Ombudsman Services. The oversight of Information Technology division includes only the compensation of the division's assistant superintendent and administrative assistant. The assistant superintendent is responsible for the supervision of Security Services and Educational Data Support Services (EDSS) as well as all technology programs. Non-compensation expenditures for the assistant superintendent are handled by the specific technology program.

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

- Funds for this program cover the administrator and ESP compensation as well as other costs related to the deputy superintendent position.
- This program also covers the compensation for the assistant superintendent/chief information officer and administrative assistant.
- An increase to other purchased services is due to redirecting costs of staff cell phone usage.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	223,075	258,784	249,928	30,108	280,036
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	101,071	105,786	99,269	11,957	111,226
011050	REGULAR EMPLOYEES	CLERICAL	96,012	98,905	95,549	12,169	107,718
012060	TEMP. EMPLOYEES	CRAFTS & TRADES	1,830	8,418	-	-	-
013050	OVERTIME	CLERICAL	351	149	-	-	-
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	5,000	10,000	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	1,042	52	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	63,659	74,259	75,733	6,752	82,485
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	21,305	22,560	22,693	2,604	25,297
020050	EMPLOYEE BENEFITS	CLERICAL	33,337	33,817	35,684	2,685	38,369
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	395	1,827	-	-	-
029010	MILEAGE ALLOWANCE	ADMINISTRATOR	3,600	5,400	-	-	-
033100	LEGAL SERVICES		-	-	20,000	-	20,000
039000	PROFESSIONAL/CONSULTANT SERVICES		-	27,150	-	-	-
043100	COPIER MAINTENANCE		-	5,175	-	-	-
050000	OTHER PURCHASED SERVICES		254	40,959	135,000	(116,710)	18,290
058000	TRAVEL & REGISTRATION		163	3,550	5,588	-	5,588
058300	MILEAGE REIMBURSEMENT		108	57	200	-	200
061000	GENERAL SUPPLIES		4,527	12,101	6,625	-	6,625
073400	TECHNOLOGY EQUIPMENT		-	-	6,675	-	6,675
073500	NON-CAPITAL EQUIPMENT		182	-	325	-	325
081000	DUES & FEES		639	100	1,500	-	1,500

<b>Total Expenditures</b>	<b>556,550</b>	<b>709,048</b>	<b>754,768</b>	<b>(50,434)</b>	<b>704,334</b>
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### Staff FTE:

ADMINISTRATORS	2.00	2.00	2.00	-	2.00
NON-TEACHER PROFESSIONALS	1.00	1.00	1.00	-	1.00
EDUCATION SUPPORT PROFESSIONALS	2.00	2.00	2.00	-	2.00
<b>FTE Totals</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>

Program: Grants Administration  
 Program Budget Manager: Kristin Watkins  
 Division: Business Services  
 Division Head: Brian Cortez

Program No.: 28130  
 Date: July 1, 2021

### Program Description:

The Grants Acquisition Office develops school site resources, seeks new funds for the District and builds the capacity of schools. The goal of the office is to support high levels of student achievement, parent/community involvement and school/community partnerships for education. Monthly updates on federal grant program resources are published through this office. Grant-writing support and consulting is also provided. Costs associated with this program are paid for from indirect cost allocations against federal grant programs within the designated purpose grants fund.

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

- Funds support developing and managing multiple federal, state, corporate and foundation grants acquired by the District to support the schools and district business plan. This funding assures accountability and fiscal compliance mandated in all designated purpose grant funds.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	159,776	156,841	153,778	40,686	194,464
011050	REGULAR EMPLOYEES	CLERICAL.	93,999	111,195	125,555	26,968	152,523
013050	OVERTIME	CLERICAL	14	1,087	-	-	-
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	2,000	-	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	-	99	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	47,305	50,076	53,807	500	54,307
020050	EMPLOYEE BENEFITS	CLERICAL.	38,172	37,263	47,750	10,078	57,828
039000	PROFESSIONAL/CONSULTANT SERVICES		12,580	11,948	12,500	-	12,500
043100	COPIER MAINTENANCE		785	658	800	-	800
050000	OTHER PURCHASED SERVICES		5,828	1,055	700	-	700
055000	PRINTING		237	270	300	-	300
058000	TRAVEL & REGISTRATION		2,186	325	2,000	-	2,000
058300	MILEAGE REIMBURSEMENT		148	76	200	-	200
061000	GENERAL SUPPLIES		4,663	2,059	3,374	-	3,374
065000	TECHNOLOGY SUPPLIES		445	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		100	240	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	-	1,000	-	1,000
081000	DUES & FEES		-	-	700	-	700
086900	INDIRECT COSTS		126,968	126,968	126,968	-	126,968

<b>Total Expenditures</b>	<b>495,206</b>	<b>500,158</b>	<b>529,432</b>	<b>78,232</b>	<b>607,664</b>
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### Staff FTE:

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

Program: Community Relations Services  
Program Budget Manager: Devra Ashby  
Division: Superintendent  
Division Head: Michael J. Thomas

Program No.: 28230  
Date: July 1, 2021

### Program Description:

The purpose of the Department of Communications and Community Relations is to support the School District 11 business plan by communicating and engaging frequently with our customers. This department strives to communicate effectively with 100 percent of the people 100 percent of the time. The office coordinates information for internal and external customers by identifying needs, identifying effective solutions, creating key messages, and determining ways to disseminate the messages. It provides guidance for effective communication processes so that internal and external customers are well-informed. In addition, the office coordinates the formation of community partnerships to help foster the best education system possible and provides opportunities for the community to be involved with District 11 schools on a first hand basis.

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

- The expenditure line items support the day to day operations of this program.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	110,391	112,263	108,421	13,062	121,483
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	81,600	82,985	80,145	7,894	88,039
011050	REGULAR EMPLOYEES	CLERICAL.	124,530	117,227	71,878	(6,418)	65,460
012050	TEMP. EMPLOYEES	CLERICAL.	-	2,657	1,000	-	1,000
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	35,505	36,347	38,387	2,763	41,150
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	24,275	22,069	23,100	2,059	25,159
020050	EMPLOYEE BENEFITS	CLERICAL.	52,732	42,439	43,640	(23,384)	20,256
039000	PROFESSIONAL/CONSULTANT SERVICES		45,450	9,230	-	18,000	18,000
050000	OTHER PURCHASED SERVICES		22,979	12,996	19,000	-	19,000
053300	POSTAGE		2	3	65	-	65
054000	ADVERTISING		191,098	175,426	180,000	-	180,000
055000	PRINTING		19,961	20,470	23,656	-	23,656
058000	TRAVEL & REGISTRATION		8,689	6,919	3,719	-	3,719
058300	MILEAGE REIMBURSEMENT		269	-	1,069	-	1,069
061000	GENERAL SUPPLIES		1,729	4,933	6,300	-	6,300
065000	ELECTRONIC MEDIA SUPPLIES		112,250	114,988	113,000	-	113,000
073400	TECHNOLOGY EQUIPMENT		2,382	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	1,460	1,957	-	1,957
081000	DUES & FEES		915	1,135	1,075	-	1,075
085100	FIELD TRIPS		-	273	-	-	-

<b>Total Expenditures</b>	<b>834,757</b>	<b>763,820</b>	<b>716,413</b>	<b>13,975</b>	<b>730,388</b>
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### Staff FTE:

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

Program: Human Resource Services  
 Program Budget Manager: Karey Urbanski  
 Division: Personnel Support Services  
 Division Head: Phoebe Bailey

Program No.: 28300  
 Date: July 1, 2021

### Program Description:

The salaries of staff delivering and administering the human resources activities for the District are funded from this program, as well as all the associated costs of providing an effective human resources department which contributes to the District in hiring, and retaining competent staff in support of the District's business plan, goals, and objectives.

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

- The primary function of this department is to deliver and administer the District's human resources activities. The activities and associated expenses include hiring, firing, legal settlement, retention, salary studies, supplies and materials, software, hardware, to include a stand-alone substitute calling system, upgrades and maintenance costs of such, related travel and conference expenses, funding of retirement activities, and the printing of materials supporting all activities.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	203,151	227,963	218,232	26,287	244,519
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	412,124	410,499	397,341	37,804	435,145
011050	REGULAR EMPLOYEES	CLERICAL	483,150	506,223	465,731	66,201	531,932
012030	TEMP. EMPLOYEES	NON-TEACHER PROF.	-	-	-	10,000	10,000
012050	TEMP. EMPLOYEES	CLERICAL	4,452	15,297	13,065	(13,065)	-
013050	OVERTIME	CLERICAL	9,606	6,008	5,000	-	5,000
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	-	-	5,304	-	5,304
015050	SUPPLEMENTAL PAY	CLERICAL	14,394	207	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	58,282	61,616	64,801	10,807	75,608
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	131,515	137,221	147,177	(5,172)	142,005
020050	EMPLOYEE BENEFITS	CLERICAL	171,069	184,452	203,042	(7,177)	195,865
029010	EMPLOYEE BENEFITS	ADMINISTRATOR	5,100	1,800	2,400	-	2,400
029030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	4,800	3,600	4,800	-	4,800
033100	LEGAL SERVICES		107,605	83,956	85,000	-	85,000
039000	PROFESSIONAL/CONSULTANT SERVICES		12,505	55	10,000	-	10,000
043100	COPIER MAINTENANCE		2,551	1,824	2,900	-	2,900
050000	OTHER PURCHASED SERVICES		40,584	68,349	102,400	-	102,400
053300	POSTAGE		2,185	2,001	4,000	-	4,000
055000	PRINTING		12,835	12,454	16,500	-	16,500
058000	TRAVEL & REGISTRATION		4,987	5,965	3,617	-	3,617
058300	MILEAGE REIMBURSEMENT		1,313	634	4,592	-	4,592
061000	GENERAL SUPPLIES		8,537	6,547	10,000	-	10,000
073400	TECHNOLOGY EQUIPMENT		7,152	16,806	-	-	-
073500	NON-CAPITAL EQUIPMENT		404	-	900	-	900
081000	DUES & FEES		8,235	9,562	3,532	-	3,532
085200	INTERNAL WORK ORDERS		555	-	-	-	-
086900	INDIRECT COSTS		(41,241)	(41,241)	(41,241)	-	(41,241)
<b>Total Expenditures</b>			<b>1,665,851</b>	<b>1,721,799</b>	<b>1,729,093</b>	<b>125,685</b>	<b>1,854,778</b>
<b>Staff FTE:</b>							
	ADMINISTRATORS		2.00	2.00	2.00	-	2.00
	NON-TEACHER PROFESSIONALS		5.00	5.00	5.00	-	5.00
	EDUCATION SUPPORT PROFESSIONALS		12.00	12.00	12.00	-	12.00
<b>FTE Totals</b>			<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>-</b>	<b>19.00</b>

Program: Recruitment and Placement Services  
 Program Budget Manager: Karey Urbanski  
 Division: Personnel Support Services  
 Division Head: Phoebe Bailey

Program No.: 28320  
 Date: July 1, 2021

### Program Description:

This program funds activity concerned with recruiting, employing and assigning personnel within the District to fill approved positions to increase student achievement.

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

- This program provides budget to hire outside agencies that are used to assist in recruiting efforts.
- Other purchased services is used to place employment ads in various local, regional and national publications.
- Travel is used to support recruiting efforts both in-state and out-of-state.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
015020	SUPPLEMENTAL PAY	TEACHERS	51,301	15,585	34,880	(214)	34,666
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	-	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHERS	10,584	3,258	7,534	214	7,748
050000	OTHER PURCHASED SERVICES		38,379	35,717	145,000	-	145,000
055000	PRINTING		2,317	2,442	-	-	-
058100	IN-STATE TRAVEL		5,315	2,028	6,000	-	6,000
058200	OUT-OF-STATE TRAVEL		8,305	2,630	10,000	-	10,000
061000	GENERAL SUPPLIES		13,212	4,686	-	-	-
<b>Total Expenditures</b>			<b>129,412</b>	<b>66,346</b>	<b>203,414</b>	<b>-</b>	<b>203,414</b>



Program: Non-Instructional Staff Development  
Program Budget Manager: Karey Urbanski  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 28340  
Date: July 1, 2021

#### Program Description:

This program accounts for activities developed by the District for the training of non-instructional personnel. Included in this group are administrative, non-teacher professionals and education support professionals (ESP).

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

- The professional development fund, which records transactions related to the travel and registration account, are monies set aside for administrators and non-teacher professionals for professional development as defined by the meet and confer process.
- Supplemental pay (015050) and the related benefits account are for education support professional employees that were grandfathered into a prior professional growth plan stipend program that ended in 1991. Employees who are qualified for the program are entitled to receive the annual stipend if they are actively employed on November 1.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
015050	SUPPLEMENTAL PAY	CLERICAL	8,000	7,239	8,000	(40)	7,960
020050	EMPLOYEE BENEFITS	CLERICAL	1,653	1,516	1,740	40	1,780
024050	TUITION REIMBURSEMENT	CLERICAL	25,239	25,888	33,000	-	33,000
058000	TRAVEL & REGISTRATION		325,863	294,189	385,600	-	385,600
061000	GENERAL SUPPLIES		5,105	2,898	5,000	-	5,000
<b>Total Expenditures</b>			<b>365,860</b>	<b>331,731</b>	<b>433,340</b>	<b>-</b>	<b>433,340</b>

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

Program No.: 28341  
Date: July 1, 2021

#### Program Description:

This program accounts for activities developed by the District for the training of non-instructional personnel. Included in this group are administrative, non-teacher professionals, executive professionals, and education support professionals (ESP).

This budget supports overtime pay for ESP to attend critical training to, in turn, support teachers. It is also used to train non-instructional personnel in areas such as technology and job-specific skills. This budget is used to support department requests to maintain employee training in the skills necessary to provide high quality support service.

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

- This program was created to encompass budget line items that had been, in the past, recorded under the Non-Instructional Staff Development program (28340). These funds were pulled out to separate them from funds used for staff development under the meet and confer agreements.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011050	REGULAR EMPLOYEES	CLERICAL	100,386	103,188	107,484	44,151	151,635
013050	OVERTIME	CLERICAL	1,238	317	3,000	-	3,000
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	1,765	-	2,000	-	2,000
015050	SUPPLEMENTAL PAY	CLERICAL	3,883	494	5,000	-	5,000
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	379	-	440	10	450
020050	EMPLOYEE BENEFITS	CLERICAL	42,675	37,865	50,016	8,211	58,227
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	2,000	-	2,000
050000	OTHER PURCHASED SERVICES		17,568	19,241	30,000	-	30,000
055000	PRINTING		426	104	4,000	-	4,000
058000	TRAVEL & REGISTRATION		1,700	1,200	1,200	-	1,200
061000	GENERAL SUPPLIES		13,266	6,474	16,000	-	16,000
<b>Total Expenditures</b>			<b>183,286</b>	<b>168,883</b>	<b>221,139</b>	<b>52,373</b>	<b>273,512</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		2.00	3.00	3.00	-	3.00
<b>FTE Totals</b>			<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>

Program: Equal Opportunity Program and Ombudsman  
 Program Budget Manager: Alvin Brown, Jr.  
 Division: Personnel Support Services  
 Division Head: Phoebe Bailey

Program No.: 28380

Date: July 1, 2021

### Program Description:

This program supports student achievement in the area of equal opportunity programs and ombudsman services for district-wide compliance activities such as Americans with Disabilities Act (ADA), Equal Employment Opportunity (EEO), Section 504 of the Rehabilitation Act and compliant adjudication through mediation, investigation and other forms of Alternative Dispute Resolution (ADR).

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

- The purchased services account provides support for ADA, Section 504 of the Rehabilitation Act, community outreach, payment of fees associated with mediation, dispute resolution and complaints, i.e., hearing officer, transcriptions and other associated expenses.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	99,635	101,325	97,858	11,788	109,646
011050	REGULAR EMPLOYEES	CLERICAL	52,043	50,378	49,618	5,377	54,995
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	25,540	26,237	27,390	2,845	30,235
020050	EMPLOYEE BENEFITS	CLERICAL	15,507	15,348	16,388	1,439	17,827
039000	PROFESSIONAL/CONSULTANT SERVICES		7,820	9,036	3,000	-	3,000
043100	COPIER MAINTENANCE		-	-	300	-	300
050000	OTHER PURCHASED SERVICES		727	711	3,200	-	3,200
055000	PRINTING		219	169	900	-	900
058000	TRAVEL & REGISTRATION		349	-	954	-	954
061000	GENERAL SUPPLIES		616	239	1,707	-	1,707
081000	DUES & FEES		-	-	200	-	200
<b>Total Expenditures</b>			<b>202,455</b>	<b>203,443</b>	<b>201,514</b>	<b>21,450</b>	<b>222,964</b>
<b>Staff FTE:</b>							
	NON-TEACHER PROFESSIONALS		1.00	1.00	1.00	-	1.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>

Program: Telecommunications  
Program Budget Manager: John McCarron  
Division: Information Technology  
Division Head: John McCarron

Program No.: 28450  
Date: July 1, 2021

### Program Description:

This program is used to identify costs associated with the District's telecommunications. Costs include telephone, data lines and billings. The District operates its own telephone system and leases lines for voice and data transmissions.

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

- The expenditure line items support the day to day operations of this program.
- The capital equipment line item is for the implementation of a new phone system.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	90,281	93,314	88,672	10,681	99,353
011050	REGULAR EMPLOYEES	CLERICAL	29,922	61,069	58,979	7,601	66,580
013050	OVERTIME	CLERICAL	422	980	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	26,879	27,853	28,997	2,265	31,262
020050	EMPLOYEE BENEFITS	CLERICAL	6,780	17,078	13,452	11,627	25,079
039000	PROFESSIONAL/CONSULTANT SERVICES		50,142	-	-	-	-
050000	OTHER PURCHASED SERVICES		866	-	-	-	-
053000	COMMUNICATIONS		543,701	704,340	566,144	(54,144)	512,000
058000	TRAVEL & REGISTRATION		211	5,895	-	-	-
073000	CAPITAL EQUIPMENT		1,772,107	1,272,098	1,000,000	-	1,000,000
073400	TECHNOLOGY EQUIPMENT		16,896	10,201	10,877	-	10,877
<b>Total Expenditures</b>			<b>2,538,207</b>	<b>2,192,828</b>	<b>1,767,121</b>	<b>(21,970)</b>	<b>1,745,151</b>

### Staff FTE:

NON-TEACHER PROFESSIONALS	1.00	1.00	1.00	-	1.00
CLERICAL	1.00	1.00	1.00	-	1.00
<b>FTE Totals</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>

Program: Application Development and Support  
Program Budget Manager: John McCarron  
Division: Information Technology  
Division Head: John McCarron

Program No.: 28400  
Date: July 1, 2021

### Program Description:

This program is used to identify costs associated with the support and management of the district-wide administrative computer systems used for data storage, computing, and retrieval of student, staff, and financial information. The department also supports other areas such as transportation, facilities and other schools/departments using servers. In FY11/12 the central administration restructuring process reclassified the Executive Director to Assistant Superintendent/Chief Information officer. This position is responsible for the supervision of Security Services and Educational Data Support Services as well as all technology programs.

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

- Expenditures within this program account for the day-to-day expenses associated with support of the school district.
- In compliance with CDE's financial policies and procedures, the assistant superintendent and administrative assistant are located in Central Support Services program, 28010 as well as the mileage allowance.
- Purchased services account covers maintenance and licensing for the District's financial and human resource accounting system. Education Data Support Services (22140) reallocated a portion of its budget to this program to support the program's needs.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	109,289	111,144	107,341	12,930	120,271
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	920,847	954,353	915,392	48,846	964,238
011060	REGULAR EMPLOYEES	CRAFTS & TRADES	54,205	151,299	146,122	19,062	165,184
012020	TEMP. EMPLOYEES	TEACHER	-	178	-	-	-
012050	TEMP. EMPLOYEES	CLERICAL	-	-	500	(5)	495
013060	OVERTIME	CRAFTS/TRADES	-	1,153	-	-	-
015060	SUPPLEMENTAL PAY	CRAFTS & TRADES	39	-	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	32,260	33,065	34,791	2,825	37,616
020020	EMPLOYEE BENEFITS	TEACHER	-	39	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	275,581	287,121	301,216	2,924	304,140
020050	EMPLOYEE BENEFITS	CLERICAL	-	-	107	5	112
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	11,458	54,504	57,545	4,005	61,550
039000	PROFESSIONAL/CONSULTANT SERVICES		22,866	-	-	-	-
043100	COPIER MAINTENANCE		5,267	-	4,800	-	4,800
050000	OTHER PURCHASED SERVICES		430,060	439,108	1,948,000	(1,525,000)	423,000
055000	PRINTING		3,959	2,327	7,000	-	7,000
058000	TRAVEL & REGISTRATION		9,876	3,076	-	-	-
058300	MILEAGE REIMBURSEMENT		261	46	1,000	-	1,000
061000	GENERAL SUPPLIES		9,276	498	-	-	-
065000	ELECTRONIC MEDIA SUPPLIES		1,069	436	478,000	(475,000)	3,000
073400	TECHNOLOGY EQUIPMENT		5,390	148	5,782	-	5,782
085200	INTERNAL WORK ORDERS		4,003	-	-	-	-
085300	INTERNAL IT CHARGES		-	(62,663)	(62,663)	-	(62,663)
086000	INTERNAL CHARGE		(727)	-	-	-	-
<b>Total Expenditures</b>			<b>1,894,979</b>	<b>1,975,832</b>	<b>3,944,932</b>	<b>(1,909,407)</b>	<b>2,035,525</b>
<b>Staff FTE:</b>							
	ADMINISTRATORS		1.00	1.00	1.00	-	1.00
	NON-TEACHER PROFESSIONALS		10.00	10.00	10.00	-	10.00
	EDUCATION SUPPORT PROFESSIONALS		1.00	3.00	3.00	-	3.00
<b>FTE Totals</b>			<b>12.00</b>	<b>14.00</b>	<b>14.00</b>	<b>-</b>	<b>14.00</b>

Program: Technical and Support Services  
Program Budget Manager: Jason Reynolds  
Division: Information Technology  
Division Head: John McCarron

Program No.: 28420  
Date: July 1, 2021

#### Program Description:

This program is used for costs associated with providing the services needed to ensure operationally ready equipment and systems to support technology in classrooms and offices across the District. This department is responsible for the troubleshooting, repair, and maintenance of all computer hardware, peripherals, audio-visual equipment, sound systems, intercoms and public address systems. It also includes development of system equipment proposals, testing and analysis of said equipment and software compatibility testing. In cooperation with District 11 security department, this department is responsible for responding to and analyzing computer crime, security and hacking issues at sites as they arise. This department provides support center (help desk) services to the entire district and acts as the communication hub between the Information Technology division and all sites. It provides both phone and walk-in support for technology, software, and user related issues with District 11's various systems.

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

- Expenditures within this program account for the day-to-day expenses associated with support of the school district.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011030	REGULAR EMPLOYEE	NON-TEACHER PROF.	562,067	1,019,027	887,110	100,778	987,888
011060	REGULAR EMPLOYEE	CRAFTS, TRADES	150,448	108,784	105,061	13,624	118,685
012060	TEMP. EMPLOYEES	CRAFTS, TRADES	22,962	7,032	9,000	-	9,000
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	2,000	-	-	-	-
015060	SUPPLEMENTAL PAY	CRAFTS, TRADES	64	-	-	-	-
013060	OVERTIME	CRAFTS, TRADES	299	1,991	-	-	-
020030	EMPLOYEE BENEFIT	NON-TEACHER PROF.	163,598	299,756	285,102	8,411	293,513
020060	EMPLOYEE BENEFIT	CRAFTS, TRADES	56,464	45,520	49,298	(1,432)	47,866
039000	PROFESSIONAL/CONSULTANT SERVICES		(19,929)	14,240	15,000	-	15,000
050000	OTHER PUR. SERVICES		32,130	2,204	210,040	(150,000)	60,040
058000	TRAVEL & REGISTRATION		3,359	2,268	-	-	-
058300	MILEAGE		-	-	323	-	323
061000	GENERAL SUPPLIES		2,258	3,192	500	-	500
065000	MEDIA SUPPLIES		76,774	68,581	92,000	47,710	139,710
069000	OTHER SUPPLIES		28,536	20,454	69,000	-	69,000
073200	VEHICLES		53,633	47,356	-	-	-
073400	TECHNOLOGY EQUIPMENT		180,124	160,344	37,250	-	37,250
073500	NON-CAPITAL EQUIPMENT		4,263	2,721	4,500	-	4,500
081000	DUES		-	-	100	-	100
085200	INTERNAL WORK ORDERS		-	533	-	-	-
085300	INTERNAL IT CHARGES		-	(674,214)	(674,214)	-	(674,214)
085700	INTERNAL DIST CLAIM EXP		-	(36,214)	-	-	-

<b>Total Expenditures</b>	<b>1,319,050</b>	<b>1,093,576</b>	<b>1,090,070</b>	<b>19,091</b>	<b>1,109,161</b>
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#### Staff FTE:

NON-TEACHER PROFESSIONALS	14.00	13.00	13.00	-	13.00
EDUCATION SUPPORT PROFESSIONALS	4.00	2.00	2.00	-	2.00
<b>FTE Totals</b>	<b>18.00</b>	<b>15.00</b>	<b>15.00</b>	<b>-</b>	<b>15.00</b>

Program: Network Operations Services  
Program Budget Manager: John McCarron  
Division: Information Technology  
Division Head: John McCarron

Program No.: 28440  
Date: July 1, 2021

### Program Description:

This program is used to identify costs associated with the support and management of district-wide and local area networks, internet services and email services. It provides maintenance and support to the schools' main distribution frame (MDF) rooms and to all servers district-wide.

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

- Funds in this program are used for maintenance and repair of district hardware.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011010	REGULAR EMPLOYEES	ADMINISTRATOR	115,978	119,447	113,911	11,219	125,130
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	655,073	671,405	685,059	44,611	729,670
015010	SUPPLEMENTAL PAY	ADMINISTRATOR	1,500	-	-	-	-
015030	SUPPLEMENTAL PAY	NON-TEACHER PROF.	6,000	-	-	-	-
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	25,149	25,924	26,524	2,399	28,923
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	200,759	205,118	222,207	18,721	240,928
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	-	-	-
050000	OTHER PURCHASED SERVICES		879,908	795,465	773,501	236,912	1,010,413
055000	PRINTING		30	-	-	-	-
058000	TRAVEL & REGISTRATION		2,997	-	-	-	-
058300	MILEAGE REIMBURSEMENT		-	486	814	-	814
061000	GENERAL SUPPLIES		1,379	388	1,600	-	1,600
073000	EQUIPMENT		-	-	-	-	-
073400	TECHNOLOGY EQUIPMENT		1,473,756	54,663	136,757	-	136,757
<b>Total Expenditures</b>			<b>3,362,529</b>	<b>1,872,895</b>	<b>1,960,373</b>	<b>313,862</b>	<b>2,274,235</b>

### Staff FTE:

ADMINISTRATOR	1.00	1.00	1.00	-	1.00
NON-TEACHER PROFESSIONALS	7.00	7.00	7.00	-	7.00
<b>FTE Totals</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>-</b>	<b>8.00</b>

Program: Unemployment  
Program Budget Manager: Karey Urbanski  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 28510  
Date: July 1, 2021

**Program Description:**

This program accounts for costs associated with state mandated unemployment compensation benefits for district employees.

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

- Two basic methods are available for the District to select from. State statutes require the District to notify the Colorado Department of Labor each year as to the method selected. The two methods are: 1) payroll tax or 2) direct payment of all approved unemployment claims by individuals who have severed employment with the District. The District uses the second method because it results in a much lower cost to the District.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
039000	PROFESSIONAL/CONSULTANT SERVICES		-	-	9,000	-	9,000
052500	UNEMPLOY. COMP.		71,505	148,619	153,250	-	153,250
<b>Total Expenditures</b>			<b>71,505</b>	<b>148,619</b>	<b>162,250</b>	<b>-</b>	<b>162,250</b>



Program: Safety Program  
Program Budget Manager: Jessica Reijgers  
Division: Business Services  
Division Head: Brian Cortez

Program No.: 28550  
Date: July 1, 2021

#### Program Description:

The global focus of the District safety program is to reduce or eliminate accidents and injuries by:

- developing and implementing a safety culture that focuses on the prevention of incidents and injuries through the identification and correction of unsafe conditions and work practices,
- conducting and/or coordinating employee safety awareness training,
- identifying and/or recommending safety related supplies and equipment, and
- performing and/or participating in safety and loss prevention audits and inspections of district locations and grounds.

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

- Salary and benefits funding is used to assist schools in providing substitute employee coverage, thus allowing employees to attend and receive first aid, cardio-pulmonary resuscitation (CPR), and/or automated external defibrillator (AED) training and certification.
- Professional consultant services funding has been designated to fund the annual fire and life safety inspections performed by the Colorado Springs Fire Department.
- The non-capital equipment funding is used primarily for the replenishment and/or replacement of equipment and supplies required to conduct the first aid/CPR/AED training program.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
012020	TEMP. EMPLOYEES	TEACHER	1,170	690	2,500	(20)	2,480
012050	TEMP. EMPLOYEES	CLERICAL.	784	1,167	2,500	(20)	2,480
020020	EMPLOYEE BENEFITS	TEACHER	251	150	534	20	554
020050	EMPLOYEE BENEFITS	CLERICAL.	168	254	534	20	554
039000	PROFESSIONAL/CONSULTANT SERVICES		3,222	-	9,000	-	9,000
073500	NON-CAPITAL EQUIPMENT		4,354	8,875	898	-	898
<b>Total Expenditures</b>			<b>9,950</b>	<b>11,136</b>	<b>15,966</b>	<b>-</b>	<b>15,966</b>

Program: Volunteer Services  
Program Budget Manager: Lou Ann Dekleva  
Division: Personnel Support Services  
Division Head: Phoebe Bailey

Program No.: 29100  
Date: July 1, 2021

**Program Description:**

Volunteer Services serves as the link between the community and the schools to encourage and enable citizen participation in education. Citizen participation in education is a national, state and district goal. It is not a mandated service. Services include: management and training of school volunteer chairmen; the Community Resource Bank/Sidekicks project and El Paso County school volunteer partnerships; the GrandFriends project, a program to place retired citizens in schools; development, management and evaluation of business/education partnerships; consultation with school staff, business partners and community organizations to develop new programs to meet existing school needs; coordination of the Crystal Apple Teaching Excellence Award and the Diamond Award.

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

- Volunteer Services staff consists of two full-time professionals, one half-time office support staff coordinating the GrandFriends project, and one full-time office staff employee.
- Other purchased services covers preliminary background checks, resulting in 100 percent of registered volunteers being checked. This line item also pays for advertising.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	105,393	107,180	102,182	10,065	112,247
011050	REGULAR EMPLOYEES	CLERICAL	43,795	46,188	43,444	8,428	51,872
012020	TEMP. EMPLOYEES	TEACHER	370	-	363	(3)	360
015030	SUPPLEMENTAL PAY	PROFESSIONAL	-	1,497	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	705	-	-	-	-
020020	EMPLOYEE BENEFITS	TEACHER	79	-	78	2	80
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	31,688	32,793	33,863	2,102	35,965
020050	EMPLOYEE BENEFITS	CLERICAL	13,673	14,414	14,913	2,148	17,061
043100	COPIER MAINT.		283	245	500	-	500
050000	OTH. PUR. SERVICES		1,863	73	6,800	-	6,800
055000	PRINTING		1,657	1,723	2,350	-	2,350
058000	TRAVEL & REGISTRATION		100	200	599	-	599
058300	MILEAGE REIMBURSEMENT		1,320	598	1,022	-	1,022
061000	GENERAL SUPPLIES		1,184	973	1,125	-	1,125
065000	MEDIA SUPPLIES		47,150	56,150	64,500	-	64,500
073400	TECHNOLOGY EQUIPMENT		3,030	-	-	-	-
073500	NON-CAPITAL EQUIPMENT		-	-	1,480	-	1,480
081000	DUES & SUBSCRIPTIONS		290	99	400	-	400
<b>Total Expenditures</b>			<b>252,580</b>	<b>262,134</b>	<b>273,619</b>	<b>22,742</b>	<b>296,361</b>

**Staff FTE:**

NON-TEACHER PROFESSIONALS	2.00	2.00	2.00	-	2.00
EDUCATION SUPPORT PROFESSIONALS	1.50	1.50	1.50	-	1.50

<b>FTE Totals</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>-</b>	<b>3.50</b>
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Program: Non-Teacher Post-Employment Benefits  
 Program Budget Manager: Laura Hronik  
 Division: Business Services  
 Division Head: Brian Cortez

Program No.: 29500  
 Date: July 1, 2021

### Program Description:

This program accounts for costs associated with post-employment benefits for eligible education support professionals (ESP) and executive/professionals.

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

- ESP retirees eligible for the program are the 20 most senior who apply for retirement. Insurance coverage is for 24 months with the District's 75 percent contribution toward single, single plus spouse, single plus child(ren) or family health insurance.
- In FY07/08 executive/professional employees changed their sick leave redemption program to a more equitable program that each year all retired executive/professionals with at least five years in the employee group will share in the funds available. The maximum payout will continue at 75 percent of unused sick leave hours at the current per diem rate. Executive/professional employees are not eligible for insurance continuation following retirement except for normal Consolidated Omnibus Budget Reconciliation Act (COBRA) provisions. At the end of each fiscal year, funds not expended on retiring employees shall be distributed to those executive/professionals active as of June 30 as either a one-time payment or a one-time increase in their professional development funds.
- FY 18-19 Actuals State on Behalf Payments are included from different programs throughout the district.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
016010	POST-EMPLOYMENT	ADMINISTRATOR	509,727	442,599	352,246	-	352,246
016050	POST-EMPLOYMENT	CLERICAL	370,709	183,190	266,329	-	266,329
020010	EMPLOYEE BENEFITS	ADMINISTRATOR	46,685	42,942	34,000	-	34,000
020050	EMPLOYEE BENEFITS	CLERICAL	130,989	92,569	102,328	-	102,328
028010	STATE ON BEHALF PAYMENT	ADMINISTRATOR	300,581	272,807	-	-	-
028020	STATE ON BEHALF PAYMENT	TEACHER	3,714,008	2,447,920	-	-	-
028030	STATE ON BEHALF PAYMENT	NON-TEACHER PROF.	245,340	228,270	-	-	-
028040	STATE ON BEHALF PAYMENT	PARAPROFESSIONAL	222,180	216,988	-	-	-
028050	STATE ON BEHALF PAYMENT	CLERICAL	228,571	216,126	-	-	-
028060	STATE ON BEHALF PAYMENT	CRAFTS & TRADES	72,608	338,215	-	-	-
084000	CONTINGENCY		-		2,700,000	(700,000)	2,000,000
<b>Total Expenditures</b>			<b>5,841,399</b>	<b>4,481,627</b>	<b>3,454,903</b>	<b>(700,000)</b>	<b>2,754,903</b>

Program: Tesla Infant/Toddler Program  
 Program Budget Manager: Kathy Howell  
 Division: Achievement, Learning, and Leadership  
 Division Head: TBD

Program No.: 33100  
 Date: July 1, 2021

#### Program Description:

This program provides high quality early learning services for up to 24 infants and toddlers of teen parents who are attending any district high school program. This program operates through a combination of funding sources including low-income child care funds and an Early Head Start contract. It allows students to complete their high school diplomas. In addition to increasing our graduation rate, we can count all the teen parents in the District's October 1 count for full per-pupil revenue (PPR). These parents may not have been attending high school if infant-toddler care was not available on-site at Roy J. Wasson Academic Campus. Recent years show that about 10 students each year graduate as the result of the availability of infant-toddler care. We expect a similar graduation rate this year.

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

- This unique early childhood program is a collaboration of community partners providing early prevention and intervention programs for students and families.
- District funding will be matched by other community agencies to double the number of students and families served.
- Salary and benefits are adjusted to reflect current projections.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Changes	FY 21-22 Adopted
011040	REGULAR EMPLOYEES	PARAPROFESSIONAL	168,112	160,433	178,894	48,071	226,965
013040	OVERTIME	PARAPROFESSIONAL	2,281	-	-	-	-
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	1,302	673	-	5,476	5,476
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	80,624	66,402	79,193	18,838	98,031
050000	OTHER PURCHASED SVCS.		266	-	-	-	-
061000	GENERAL SUPPLIES		7,495	5,070	4,538	-	4,538
<b>Total Expenditures</b>			<b>260,080</b>	<b>232,578</b>	<b>262,625</b>	<b>72,385</b>	<b>335,010</b>
<b>Staff FTE:</b>							
	EDUCATION SUPPORT PROFESSIONALS		7.50	7.16	7.16	-	7.16
<b>FTE Totals</b>			<b>7.50</b>	<b>7.16</b>	<b>7.16</b>	<b>-</b>	<b>7.16</b>

Program: GED Services and Testing  
Program Budget Manager: Melissa Burkhardt-Shields  
Division: Superintendent  
Division Head: Michael Thomas

Program No.: 33400  
Date: July 1, 2021

**Program Description:**

The adult and family education program contracts with Pearson VUE to offer clients and community members the general education development (GED) test at the Roy J. Wasson Academic Campus.

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

- General supplies cover day to day operation of the program.
- Regular FTE are no longer assigned to this program.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Changes	FY 21-22 Adopted
012040	TEMP. EMPLOYEES	PARAPROFESSIONAL	4,341	3,294	5,375	-	5,375
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	933	716	1,201	-	1,201
061000	GENERAL SUPPLIES		828	18	250	-	250
<b>Total Expenditures</b>			<b>6,102</b>	<b>4,028</b>	<b>6,826</b>	<b>-</b>	<b>6,826</b>

Program: Facility Rentals  
 Program Budget Manager: Kristina Sandoval  
 Division: Business Services  
 Division Head: Brian Cortez

Program No.: 33500  
 Date: July 1, 2021

### Program Description:

The purpose of this program is to manage and facilitate outside use of School District 11 facilities, which includes contracts for before- and after-school daycare.

This budget is zero-based with all funds expended covered by revenues generated. Annually, an average of \$500,000 is returned to the principals who use these funds at their discretion to enhance programs or needs in their schools that directly affect student achievement.

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

- The net rental revenue distributed to schools is an additional source of funds, which can be utilized for various needs at the discretion of the school principal.
- The District-wide calendar program (FM Scheduler) is funded under this budget. This program facilitates both the intranet and internet school-based calendars.
- School incentive funds were increased to \$500,000 based on historical usage and projected rental activity for FY19/20.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Changes	FY 21-22 Adopted
011030	REGULAR EMPLOYEES	NON-TEACHER PROF.	108,036	124,087	119,841	6,081	125,922
011050	REGULAR EMPLOYEES	CLERICAL	47,994	31,452	(1,214)	1,214	-
012050	TEMP. EMPLOYEES	CLERICAL	6,515	3,917	25,000	-	25,000
012060	TEMP. EMPLOYEES	CRAFTS & TRADES	6,981	14,497	-	-	-
013060	OVERTIME	CRAFTS & TRADES	95,881	58,616	108,000	-	108,000
015060	SUPPLEMENTAL PAY	CRAFTS & TRADES	18,027	-	-	-	-
020030	EMPLOYEE BENEFITS	NON-TEACHER PROF.	37,808	43,503	50,991	(11,887)	39,104
020050	EMPLOYEE BENEFITS	CLERICAL	20,955	15,439	3,216	2,372	5,588
020060	EMPLOYEE BENEFITS	CRAFTS & TRADES	25,210	15,403	30,940	(6,802)	24,138
050000	OTHER PURCHASED SERVICES		8,626	8,626	10,200	-	10,200
055000	PRINTING		1,675	30	850	-	850
058300	MILEAGE		394	80	350	-	350
061000	GENERAL SUPPLIES		3,843	6,164	6,500	-	6,500
061100	LAMPS		5,986	77	3,000	-	3,000
073400	TECHNOLOGY EQUIPMENT		-	1,783	900	-	900
073500	NON-CAPITAL EQUIPMENT		-	854	500	-	500
084100	SCHOOL INCENTIVE FUNDS		-	-	450,000	-	450,000
086900	INDIRECT COSTS		10,318	10,318	10,320	-	10,320

<b>Total Expenditures</b>	<b>398,249</b>	<b>334,847</b>	<b>819,394</b>	<b>(9,022)</b>	<b>810,372</b>
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### Staff FTE:

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

Program: Crossing Guard Services  
 Program Budget Manager: Jessica Reijgers  
 Division: Business Services  
 Division Head: Brian Cortez

Program No.: 33910  
 Date: July 1, 2021

### Program Description:

Colorado Springs School District 11 and the city of Colorado Springs maintain an inter-agency agreement for a school zone pedestrian safety program, which includes partial program funding.

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

- School District 11 is responsible for the hiring, fingerprinting, background investigations, and training of all crossing guards. Effective January 1, 2015, the city of Colorado Springs no longer approves crossing guard locations or changes, and has instructed that those decisions and determinations are at the discretion of the District. Currently, the District has 86 crossing guard positions assigned to 82 locations.
- Principals are responsible for the hiring and day-to-day supervision of the crossing guards.
- The Risk Management Department:
  - provides the initial and refresher training,
  - has overall administrative responsibility for the program and serves as the liaison to the city's traffic engineering department, and
  - provides the required safety equipment, assists to resolve problems or concerns related to crossing situations as identified by schools, parents, or community members.
- The city of Colorado Springs provides partial program funding (59.6 percent) with the remaining costs borne by the District, to include a modest general supplies budget.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Changes	FY 21-22 Adopted
012050	TEMP. EMPLOYEES	CLERICAL	254,984	201,887	301,845	(1,850)	299,995
013050	OVERTIME	CLERICAL	-	342	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL	54,008	43,433	65,199	1,850	67,049
061000	GENERAL SUPPLIES		948	975	750	-	750
<b>Total Expenditures</b>			<b>309,940</b>	<b>246,637</b>	<b>367,794</b>	<b>-</b>	<b>367,794</b>

Program: Adult Basic Education  
Program Budget Manager: Melissa Burkhardt-Shields  
Division: Superintendent  
Division Head: Michael Thomas

Program No.: 34100  
Date: July 1, 2021

### Program Description:

The adult and family education program was formerly a proprietary fund, recorded as an enterprise fund. Beginning with FY14/15 the fund was discontinued but the program continues in the general fund. Budget is located in 33400, GED Services and Testing and 34100 Adult Basic Education with supervision still found in existing program 22330.

The adult and family education program charges tuition to students who attend the program who are over the age of 21 years. This program is made up of funds collected from students and is part of the Adult Education Family Literacy Act (AEFLA) budget. The funds in this account can only be spent on expenditures allowed under the Adult Education Family Literacy Act grant.

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

- Salaries and benefits pay teachers and para-professionals supporting AEFLA funded classes.
- Professional development is also funded in the travel and registration line item.
- Temporary workers take care of the office and classroom support for the program.
- The textbooks and travel line items support these employees and these classes.
- Budget is increased due to removal of grants fund subsidy.
- Addition of regular teacher
- FTE is due to removal of grants fund subsidy.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Changes	FY 21-22 Adopted
011020	REGULAR EMPLOYEES	TEACHERS	114,063	116,704	112,710	72,475	185,185
012020	TEMP. EMPLOYEES	TEACHERS	6,095	8,027	-	-	-
015020	SUPPLEMENTAL PAY	TEACHERS	21,974	14,636	1,000	-	1,000
015040	SUPPLEMENTAL PAY	PARAPROFESSIONAL	244	-	-	-	-
015050	SUPPLEMENTAL PAY	CLERICAL	4,049	3,691	3,500	-	3,500
020020	EMPLOYEE BENEFITS	TEACHERS	37,390	38,006	35,788	23,063	58,851
020040	EMPLOYEE BENEFITS	PARAPROFESSIONAL	52	-	-	-	-
020050	EMPLOYEE BENEFITS	CLERICAL	847	782	782	-	782
050000	OTHER PURCHASED SERVICES		1,926	1,979	1,500	-	1,500
055000	PRINTING		1,314	203	850	-	850
058000	TRAVEL & REGISTRATION		583	239	2,027	-	2,027
058300	MILEAGE		472	273	600	-	600
061000	GENERAL SUPPLIES		4,584	5,507	4,000	-	4,000
061700	GRADUATION SUPPLIES		1,203	-	1,500	-	1,500
064200	TEXTBOOKS		2,177	1,110	4,000	-	4,000
065000	ELECTRONIC MEDIA SUPPLIES		-	908	-	-	-
073400	TECHNOLOGY EQUIPMENT		1,457	223	-	-	-
073500	NON-CAPITAL EQUIPMENT		4,293	-	1,500	-	1,500
081000	DUES & MEMBERSHIP FEES		442	98	200	-	200
085700	INTERNAL DIST CLAIM EXP		(734)	-	-	-	-
<b>Total Expenditures</b>			<b>202,431</b>	<b>192,388</b>	<b>169,957</b>	<b>95,538</b>	<b>265,495</b>
<b>Staff FTE:</b>							
	TEACHERS		1.15	1.78	1.78	-	1.78
<b>FTE Totals</b>			<b>1.15</b>	<b>1.78</b>	<b>1.78</b>	<b>-</b>	<b>1.78</b>



Program: Contingency Reserve  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: Brian Cortez

Program No.: 91000  
Date: July 1, 2021

**Program Description:**

The contingency reserve is an undesignated use of resources. Any uses of the contingency reserve should only be approved for one-time expenditures since there is no guarantee of funds availability in the following year.

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

- The balance in this account is only available for transfer to other program accounts. No actual spending is recorded in this account.
- The contingency reserve is an undesignated allocation of resources, which may be used at the Board of Education's discretion. The reserve is set aside to address issues that are not anticipated when the Board initially adopts the budget. Such issues might include funding for emergency maintenance needs, response to unexpected situations created by a legal mandate, or addressing the need for additional classroom teachers due to higher than expected enrollments.
- Board policy provides authority to the Superintendent to approve transfers from this account up to \$100,000 per occurrence and the Chief Financial Officer up to \$50,000 per occurrence. The aggregate of all transfers approved by the Superintendent or designee during any fiscal year may not exceed 25 percent of the total amount budgeted in this account without prior approval of the school board.
- Funds totaling \$800,000 are assigned to be used to implement the District's strategic plan.
- An assignment of \$500,000 is set aside for a time sheet system.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
084000	Unassigned		-	-	22,827,555	9,609,249	32,436,804
084000	Assigned for Academic Master Plan		-	-	-	2,400,000	2,400,000
084000	Assigned for Time Sheet System		-	-	22,937,476	(22,794,976)	142,500
Total Expenditures			-	-	45,765,031	(10,785,727)	34,979,304

Program: District Emergency Reserve  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: Brian Cortez

Program No.: 93100  
Date: July 1, 2021

**Program Description:**

State statute requires that the District will establish a restricted fund balance in the general fund for the budget year for an amount equal to at least three percent of the amount budgeted to the general fund.

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

- The District's emergency reserve will be reported through the automated data exchange financial submissions as a restricted fund balance within the fund accounting statement for the general fund.
- The District's emergency reserve is calculated based on three percent of the general fund budget and not on the District's fiscal year spending.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
084000	Restricted - 3%		-	-	5,307,087	219,182	5,526,269
Total Expenditures			-	-	5,307,087	219,182	5,526,269

Program: Reserves for Multiple Year Obligations  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: Brian Cortez

Program No.: 93200  
Date: July 1, 2021

**Program Description:**

This program accounts for the District's multiple fiscal year obligation pledging reserve in accordance with Amendment One (Article X, Section 20 of the Colorado constitution).

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

- Amendment One also requires the irrevocable pledging for all future multiple fiscal year direct or indirect debt or financial obligations.
- A restricted reserve amount of \$135,000 is set aside for the superintendent's contract when it comes up for renewal. Being a multi-year contract requires a restriction of fund balance.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
084000	Restricted - Multi-Year Obligations		-	-	267,014	-	267,014
Total Expenditures			-	-	267,014	-	267,014

Program: Encumbrance Reserve  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: Brian Cortez

Program No.: 94000  
Date: July 1, 2021

**Program Description:**

This account is used to aggregate purchase obligations, which have not been fulfilled by the end of the fiscal year.

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

- Orders placed by the District for the purchase of goods and construction work services are often not received by June 30, the last day of the District's fiscal year. In accordance with state law and generally accepted accounting principles (GAAP), any purchase request or contractual agreement on construction work, which has not been received or completed, may carryover into the following fiscal year. The purchase order carryover amount will be adjusted to actual during the mid-year budget update process. Any difference between the estimated amount and the actual amount will be adjusted directly to the free fund balance amount.
- The budgeted encumbrance reserve will ultimately be allocated to the individual accounts where purchase requests or contractual agreements were originally recorded.
- Other than services for construction work, purchase orders will have a completion date of June 30.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
084000	CONTINGENCY		-	-	1,039,513	190,487	1,230,000
Total Expenditures			-	-	1,039,513	190,487	1,230,000

Program: Unanticipated Revenue  
Program Budget Manager: Laura Hronik  
Division: Business Services  
Division Head: Brian Cortez

Program No.: 99000  
Date: July 1, 2021

**Program Description:**

This program is used as a transfer account when new unanticipated revenues become available during the year. No actual spending is recorded in this account.

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

- Unexpected revenue becomes available to the District usually when new programs are developed that also generate revenue. For example, a new summer school program that is fee-based or additional unanticipated full-day kindergarten revenues. This account provides the appropriation authority for any unexpected revenue received during the year. If unexpected revenues exceed this amount, it may be necessary for the Board of Education to approve a supplemental budget.

Acct #	Object	Job Class	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Mid-Year	Change	FY 21-22 Adopted
084000	CONTINGENCY		-	-	150,000	-	150,000
<b>Total Expenditures</b>			<b>-</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>150,000</b>



**RISK MANAGEMENT**

**PROGRAM FUND**

BUDGET ADMINISTRATOR: Kent Poe

FUND: Risk Management Fund

DIVISION HEAD: Brian Cortez

DATE: May 26, 2021

### 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 FY2021-22, 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 *	\$103,424
b. Production Printing Fund	9,615
c. General Fund:	
Athletics	28,821
Transportation	<u>266,104</u>
Total	<u>\$407,965</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 FY2021-22 food services charge was calculated but not applied. However, it is included in the general fund transfer total.

3. Interest earned, estimated to be \$4,975 on reserves and transfers of monies collected in advance, provide a third source of revenue.

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

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

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

No change to FTE from FY2020-21 to FY2021-22.

FULL TIME POSITIONS	FY2018-19 AUTHORIZED	FY2019-20 AUTHORIZED	FY2020-21 MID-YEAR	CHANGE	FY2021-22 ADOPTED
Administrative	0.30	0.30	0.30	0.00	0.30
Professional	4.40	4.40	4.40	0.00	4.40
ESP	1.00	1.00	1.00	0.00	1.00
TOTAL FTE	5.70	5.70	5.70	0.00	5.70



**Colorado Springs School District 11**  
**RISK MANAGEMENT FUND**  
**Schedule of Revenues, Expenditures, and Fund Balances**  
**Adopted FY2021-22**

	Actual			Budget		
	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Mid-Year	Change	2021-22 Adopted
<b>Beginning Fund Balance:</b>						
<b>Assigned for Future Claims</b>	\$2,364,107	\$2,618,118	\$ 3,105,515	\$3,747,798	\$ 959,713	\$ 4,707,511
<b>Prepaid Insurance</b>	12,500	12,500	12,500	12,500	-	12,500
<b>Adjusted Beginning Fund Balance</b>	<b>\$2,376,607</b>	<b>\$2,630,618</b>	<b>\$ 3,118,015</b>	<b>\$3,760,298</b>	<b>\$ 959,713</b>	<b>\$ 4,720,011</b>
<b>Revenues</b>						
Claims and Subrogation Recoveries	628,700	520,038	789,380	67,356	-	67,356
Charter School Buybacks	21,035	30,105	38,512	37,215	5,234	42,449
<b>Total Revenues</b>	<b>649,735</b>	<b>550,143</b>	<b>827,892</b>	<b>104,571</b>	<b>5,234</b>	<b>109,805</b>
<b>Other Financing Sources (Uses)</b>						
Investment Income	30,641	68,922	66,582	43,803	(38,828)	4,975
Transfers In - 2017 MLO	3,797	4,633	4,633	4,633	-	4,633
Transfers In - General Fund - Food Service	107,341	126,150	109,063	113,748	(10,324)	103,424
Transfers In - General Fund	2,475,008	2,416,000	2,916,000	2,916,000	-	2,916,000
<b>Total Other Financing Sources (Uses)</b>	<b>2,616,787</b>	<b>2,615,705</b>	<b>3,096,278</b>	<b>3,078,184</b>	<b>(49,152)</b>	<b>3,029,032</b>
<b>Total Resources Available</b>	<b>5,643,129</b>	<b>5,796,466</b>	<b>7,042,185</b>	<b>6,943,053</b>	<b>915,795</b>	<b>7,858,848</b>
<b>Expenditures</b>						
Workers Compensation	1,358,872	1,227,981	1,329,965	2,055,214	129,426	2,184,640
<i>Work Comp Funds Reimbursement</i>	(82,672)	(30,632)	(41,462)	(60,492)	(3,338.21)	(63,830)
General Liability	171,863	199,147	166,607	579,792	197,077	776,869
<i>Gen'l Liab Funds Reimbursement</i>	(17,107)	(9,493)	(9,290)	(10,084)	(10,253)	(20,337)
Errors & Omissions	76,810	74,974	82,468	307,063	33,229	340,292
<i>E&amp;O Funds Reimbursement</i>	(5,611)	(4,409)	(4,414)	(4,790)	4,790	-
Other Insurances	1,486,988	1,238,266	1,756,941	2,228,660	304,692	2,533,352
<i>Other Funds Reimbursement</i>	(154,347)	(114,669)	(133,544)	(169,997)	(50,376)	(220,373)
Safety	177,715	97,286	134,616	644,530	8,329	652,859
Reserves	-	-	-	1,373,157	302,220	1,675,377
<b>Total Expenditures</b>	<b>3,012,511</b>	<b>2,678,451</b>	<b>3,281,887</b>	<b>6,943,053</b>	<b>915,795</b>	<b>7,858,848</b>
<b>Fund Balance End of Year</b>	<b>\$2,630,618</b>	<b>\$3,118,015</b>	<b>\$ 3,760,298</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Fund Appropriation**

Total Revenues	\$ 104,571	\$ 5,234	\$ 109,805
Other Financing Sources (Uses)	3,078,184	(49,152)	3,029,032
Beginning Fund Balance	3,760,298	959,713	4,720,011
<b>Total Appropriation</b>	<b>\$6,943,053</b>	<b>\$ 915,795</b>	<b>\$ 7,858,848</b>

**RISK MANAGEMENT FUND**  
**Supplemental Schedule of Revenues, Expenditures, and Fund Balance**  
**ADOPTED BUDGET**  
**FY2021-22**

	28520 WORKERS COMP	28530 GENERAL LIABILITY	28540 ERRORS & OMISSIONS	28560 OTHER* INSURANCE	28550 SAFETY	TOTAL
<b>BEGINNING FUND BALANCE ASSIGNED</b>	1,285,421	458,533	206,251	1,401,895	395,697	4,707,511
Prepaid Insurance	12,500	-	-	-	-	12,500
<b>Assigned for Future Claims</b>	1,297,921	458,533	206,251	1,401,895	395,697	4,720,011
% of total w/o subrogation	34.3%	12.2%	5.5%	37.4%	10.6%	100%

<b>REVENUES</b>						
Subrogation Recovery	45,884	-	-	21,472	-	67,356
Charter School Buybacks	-	-	-	42,449	-	42,449
Earnings on Investments	3,724	413	413	425	-	4,975
Transfers In - 2017 MLO	4,633	-	-	-	-	4,633
Transfer from General Fund to cover FNS	77,643	12,558	5,965	17,582	(10,324)	103,424
Transfer from General Fund	1,000,131	356,765	160,475	1,090,754	307,875	2,916,000
<b>Total Revenue</b>	<b>1,132,015</b>	<b>369,736</b>	<b>166,853</b>	<b>1,172,682</b>	<b>297,551</b>	<b>3,138,837</b>
Percent expense allocated	34.3%	12.2%	5.5%	37.4%	10.6%	100.0%

<b>TOTAL REVENUE and BEGINNING FUND BALANCE</b>	<b>2,429,936</b>	<b>828,269</b>	<b>373,104</b>	<b>2,574,577</b>	<b>693,249</b>	<b>7,858,848</b>
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<b>EXPENDITURES</b>						
Claims Payments	1,526,152	346,386	150,000	1,143,231	-	3,165,769
Claims Administration, Premiums, IBNR:						
Premium Payments	242,000	277,525	-	1,083,050	-	1,602,575
Insurance Recoveries:						
Prior Year Claim Reserves	-	-	-	-	-	-
Administration Total	242,000	277,525	-	1,083,050	-	1,602,575

<b>Fund Administration:</b>						
Salaries	154,470	23,840	15,000	94,420	137,820	425,550
Employee Benefits	47,985	8,868	5,292	33,541	46,339	142,025
Purchased Services	121,988	250	1,000	1,250	62,000	186,488
Legal Expenses	72,000	120,000	169,000	175,860	-	536,860
<i>Contra Account for Offset of Revenue:</i>						
Athletics - Risk Premiums	(16,308)	(7,599)	-	(4,913)	-	(28,821)
Transportation - Risk Premiums	(46,228)	(11,580)	-	(208,296)	-	(266,104)
Production Printing - Risk Premiums	(1,294)	(1,158)	-	(7,163)	-	(9,615)
Print/Staff Dev	4,465	-	-	1,000	-	5,465
Supplies & Materials	13,920	-	-	1,000	406,200	421,120
Dues/Memberships	1,660	-	-	-	500	2,160
<b>Fund Administration Subtotal</b>	<b>352,658</b>	<b>132,620</b>	<b>190,292</b>	<b>86,698</b>	<b>652,859</b>	<b>1,415,127</b>

<b>Total Expenditures</b>	<b>2,120,810</b>	<b>756,531</b>	<b>340,292</b>	<b>2,312,979</b>	<b>652,859</b>	<b>6,183,471</b>
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Appropriated Reserves:						
Contingency	760,671	184,172	112,000	510,604	107,930	1,675,377

<b>TOTAL APPROPRIATION</b>	<b>2,881,481</b>	<b>940,703</b>	<b>452,292</b>	<b>2,823,583</b>	<b>760,789</b>	<b>7,858,848</b>
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<b>LIABILITIES</b>						
Claim Case Liabilities	(1,112,762)	(245,403)	(135,135)	(857,449)	-	(2,350,749)
Margin/IBNR Liability**	(413,391)	(100,983)	(14,865)	(285,788)	-	(815,027)
<b>TOTAL LIABILITIES</b>	<b>\$ (1,526,152)</b>	<b>\$ (346,386)</b>	<b>\$ (150,000)</b>	<b>\$ (1,143,237)</b>	<b>\$ -</b>	<b>\$ (3,165,775)</b>

\*other includes property, vehicle and other

**PRESCHOOL  
PROGRAM FUND**

BUDGET ADMINISTRATOR: Kathy Howell

FUND: Preschool Program Fund

DIVISION HEAD: TBD

DATE: May 26, 2021

**COLORADO PRESCHOOL PROGRAM  
(FORMERLY COLORADO PRESCHOOL KINDERGARTEN PROGRAM)**

The Colorado Preschool and Kindergarten Program (CPKP) was enacted by the general assembly as part of the Public School Finance Act of 1988 to serve children who lack overall learning readiness due to family risk factors, who are in need of language development or social development, or who are receiving aid as neglected or dependent children. These indicators predict children are more likely to need special services in later years and eventually to drop out of school if intervention is not provided.

State mandates, beginning in FY01/02, require specific accounting for the Colorado Preschool Program (CPP). This is a designated purpose fund and may only be used to support preschool children in CPP. The fund is supported by state per pupil operating revenue.

**Preschool**

For 2021-22, the total number of half time slots allocated is 1014. This is 826 CPP slots and 188 ECARES slots. The extra ECARE slots were received in 2019-20 due to a conversion of full-day kindergarten slots into ECARE slots. For this next school year, 220 of these slots will be allocated to community providers, including Head Start. The CPP fund will receive .5 per pupil revenue of the District as it is a half-day program. Any changes to PPR at the district level will also be seen in this fund. The District chose to go to a single offer system for vendors going forward in 2018-19. One vendor rate was established for CPP students served in the buildings and another for CPP children served off-site. The District also provides in-kind contributions of oversight, materials, free rent, professional development, family involvement funds, field trip, and ESP/certified/administrative FTE to our vendors.

The preschoolers attend school four days a week for two and three-quarter hours. For 2021-22 we hope that all students will return. If that is the case, there will be 774 CPP pupils attending in 34 district-operated classrooms. This fund will also begin supporting in 2021-22, an Educational Assistant at Buena Vista Montessori in order to allow equitable access to the preschool students who cannot afford tuition for this program. There are 70 pupils attending one of the five preschool programs operated by Head Start and housed in District 11 sites. Nine schools now have two preschools in their buildings. In addition, there are 150 pupils attending a preschool program managed by community vendors and housed in five private preschool sites. Head Start programs are operated by Community Partnership for Child Development. The program is operated as one half-day CPP eligible children and one half day Head Start eligible children. The off-site community vendors include Junior Academy, Small Wonders, Ruth Washburn and Early Connections at Rio and Antlers.

Beginning in 2010-11, the District split teacher costs between the CPP fund and the general fund special education early childhood program and federal grants, with 70 percent of the costs in the CPP fund. This split was based on the total number of slots needed for the year for students in special education. For 2021-22 the District will continue the 70 percent of teacher costs charged to CPP. There will then be 24 teachers funded in CPP for 2021-22. There are two aides in each district

preschool class. One aide is charged to the CPP fund and the other aide is charged to the general fund special education early childhood program.

### **Preschool Supervision**

For 2021-22, the preschool program will be managed by one professional employee, 4.0 teachers on special assignment (TOSA) FTE, and 1.81 office staff. The duties of this staff include evaluating the programs for compliance with the Department of Human Services' child care rules, as well as fire and health regulations. In addition, staff monitors classrooms for quality as is mandated in CPP legislation. This monitoring and technical assistance is required by CPP and occurs in all district classrooms, as well as partner site classrooms. The program is also required to release a request for proposal (RFP) every other year to determine if new partner child care sites are interested in participating. The RFP will be released again, as per state statute, in 2021-22. 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	FY2019-20 AUTHORIZED	FY2020-21 AUTHORIZED	FY2020-21 MID-YEAR	CHANGE	FY2021-22 ADOPTED
Teacher	23.00	24.00	24.00	0.00	24.00
ESP	26.73	27.54	27.54	.81	28.35
TOTAL FTE	40.87	51.54	51.54	.81	52.35

#### **Supervision:**

FULL TIME POSITIONS	FY2019-20 AUTHORIZED	FY2020-21 AUTHORIZED	FY2020-21 MID-YEAR	CHANGE	FY2021-22 ADOPTED
Professional	1.00	1.00	1.00	0.00	1.00
Teacher (TOSA)	4.00	4.00	4.00	0.00	4.00
ESP	1.81	1.81	1.81	0.00	1.81
TOTAL FTE	5.31	5.31	5.81	0.00	6.81

#### **Total:**

FULL TIME POSITIONS	FY2019-20 AUTHORIZED	FY2020-21 AUTHORIZED	FY2020-21 MID-YEAR	CHANGE	FY2021-22 ADOPTED
Professional	1.00	1.00	1.00	0.00	1.00
Teacher	23.00	24.00	24.00	0.00	24.00
Teacher (TOSA)	4.00	4.00	4.00	0.00	4.00
ESP	26.73	28.35	28.35	.81	30.16
TOTAL FTE	41.75	57.35	56.54	.81	59.16

**Colorado Springs School District 11**  
**PRESCHOOL FUND**  
**Schedule of Revenues, Expenditures, and Fund Balance**  
**Adopted FY2021-22**

	Actual			Budget		
	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Mid-Year	Change	2021-22 Adopted
<b>Beginning Fund Balance</b>	<b>\$ 540,886</b>	<b>\$ 443,734</b>	<b>\$ 299,937</b>	<b>\$ 791,268</b>	<b>\$ -</b>	<b>\$ 791,268</b>
<b>Revenues</b>						
CPP Allocation from General Fund	3,109,166	3,416,663	4,090,485	3,473,656	352,800	3,826,456
State Revenue - CPP Tax	-	-	10,317	-	-	-
Transfer from 2017 MLO	99,761	100,934	100,934	100,934	-	100,934
<b>Total Resources Available</b>	<b>3,749,813</b>	<b>3,961,331</b>	<b>4,501,673</b>	<b>4,365,858</b>	<b>352,800</b>	<b>4,718,658</b>
<b>Instructional Expenditures:</b>						
<b>Preschool Expenditures:</b>						
Teacher Salaries	794,937	922,942	1,096,167	1,165,637	121,797	1,287,434
Teacher Aides Salaries	363,425	426,365	483,001	588,601	64,104	652,705
Temp Teacher Salaries	8,717	13,268	18,832	1,500	3,000	4,500
Teacher Benefits	259,108	288,334	356,558	426,085	7,350	433,435
Teacher Aides Benefits	163,195	215,501	218,844	294,826	(6,231)	288,595
Contracted Child Services	888,870	841,637	703,266	584,740	-	584,740
Field Trips	7,273	6,554	3,709	-	8,500	8,500
General Instructional Supplies	192,006	269,877	103,993	75,000	125,000	200,000
Equipment	5,243	4,663	5,584	-	-	-
<b>Administration Expenditures:</b>						
Teacher Salaries	168,633	177,156	217,921	223,746	14,916	238,662
Non-Teacher Professional Salaries	91,756	100,411	99,164	94,752	6,258	101,010
ESP Salaries	50,985	52,440	50,691	47,215	4,068	51,283
Teacher Benefits	52,346	66,180	92,140	102,038	(544)	101,494
Non-Teacher Professional Benefits	28,443	26,518	25,729	26,710	1,565	28,275
ESP Benefits	16,383	15,581	14,270	15,811	1,067	16,878
Copier Maintenance	-	-	-	700	-	700
Other Purchased Services	22,436	41,630	35,233	33,503	25,811	59,314
Printing	3,606	6,549	6,788	4,300	-	4,300
Travel & Registration	21,772	26,924	36,425	30,111	50,000	80,111
Mileage	2,333	2,159	2,582	6,500	-	6,500
General Supplies	21,194	33,207	12,274	15,000	10,000	25,000
Indirect Costs	143,418	123,498	127,234	127,234	-	127,234
Contingency	-	-	-	501,849	(83,861)	417,988
<b>Total Expenditures</b>	<b>3,306,079</b>	<b>3,661,394</b>	<b>3,710,405</b>	<b>4,365,858</b>	<b>352,800</b>	<b>4,718,658</b>
<b>Fund Balances, End of Year</b>	<b>\$ 443,734</b>	<b>\$ 299,937</b>	<b>\$ 791,268</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Total Appropriation</b>	<b>4,365,858</b>	<b>352,800</b>	<b>4,718,658</b>
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<b>Staff FTE:</b>			
Non-Teacher Professionals	1.00	-	1.00
Teacher (TOSA)	4.00	-	4.00
Teachers	24.00	-	24.00
Education Support Staff	29.35	0.81	30.16
<b>Total FTE</b>	<b>58.35</b>	<b>0.81</b>	<b>59.16</b>

**Colorado Springs School District 11**  
**SPECIAL REVENUE FUNDS**  
**Combining Schedule of Revenues, Expenditures by Program, and Fund Balance/Carryover**  
**FY2021-22**

	21 Food Service Fund	22 Designated Grant Fund	23 Student Activities Fund	26 Other Special Revenue Fund	27 Mill Levy Override Fund	Special Revenue Funds
<b>Beginning Fund Balances</b>	\$ 2,636,146	\$ -0-	\$ 2,300,000	\$ 138,965	\$ 45,488,475	\$ 50,563,586
<b>Total Fund Balance</b>	2,636,146	-	2,300,000	138,965	45,488,475	50,563,586
<b>Revenues</b>						
Local Sources	915,262	1,046,103	4,170,000	50,000	73,219,134	79,400,499
State Sources	89,000	6,797,849	-	-	-	6,886,849
Federal Sources	11,058,086	113,771,570	-	-	-	124,829,656
<b>Total Revenues</b>	<b>12,062,348</b>	<b>121,615,522</b>	<b>4,170,000</b>	<b>50,000</b>	<b>73,219,134</b>	<b>211,117,004</b>
<b>Other Financing Sources (Uses)</b>						
Investment Income	1,000	-	-	-	-	1,000
Transfers In	579,008	-	-	-	-	579,008
Transfers (Out)	-	-	-	-	(69,535,103)	(69,535,103)
<b>Total Other Financing Sources (Uses)</b>	<b>580,008</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(69,535,103)</b>	<b>(68,955,095)</b>
<b>Total Resources Available</b>	<b>15,278,502</b>	<b>121,615,522</b>	<b>6,470,000</b>	<b>188,965</b>	<b>49,172,506</b>	<b>192,725,495</b>
<b>Expenditures</b>						
Instruction Services	-	16,123,843	-	-	-	16,123,843
Pupil Services	-	65,750,009	6,470,000	188,965	-	72,408,974
General and Business Administration	-	81,134	-	-	280,000	361,134
Operation & Maintenance	-	791,606	-	-	-	791,606
Food Services	12,105,454	-	-	-	-	12,105,454
Community and Other Services	-	517,355	-	-	-	517,355
Capital Projects	-	38,351,575	-	-	-	38,351,575
<b>Total Expenditures &amp; Reserves</b>	<b>12,105,454</b>	<b>121,615,522</b>	<b>6,470,000</b>	<b>188,965</b>	<b>280,000</b>	<b>140,659,941</b>
<b>Fund Balances, End of Year</b>	<b>\$ 3,173,048</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ 48,892,506</b>	<b>\$ 52,065,554</b>
<b>Total Appropriation</b>	<b>\$ 15,278,502</b>	<b>\$ 121,615,522</b>	<b>\$ 6,470,000</b>	<b>\$ 188,965</b>	<b>\$ 49,172,506</b>	<b>\$ 192,725,495</b>





BUDGET ADMINISTRATOR:	Kent Wehri	FUND: Food Service Fund
DIVISION HEAD:	Brian Cortez	DATE: May 26, 2021

### 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 2021-2022 revenue budget projections are based on the following statistics:

- Operating days = 167 elementary, 170 middle school/high school (after three snow days)
- 10,829 lunches per day
- 6,597 breakfasts per day
- \$5,225 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	\$10,250,725	81.1%
State Reimbursement	\$89,000	0.7%
Sales – Students/Adults	\$482,553	3.8%
Federal – Commodities	\$807,360	6.4%
Sales – Catering/Contract Income	\$405,710	3.2%
Interest Income	\$30,000	0.2%
Misc/Other Revenue	\$27,000	0.2%
General Fund Operating Transfer In	\$0	0.0%
Mill Levy Override	\$541,325	4.3%
<b>TOTAL</b>	<b>\$12,633,673</b>	<b>100%</b>

Expenses	Expense	% of Rev
Cost of Food and Supplies	\$5,170,435	40.9%
Salaries and Benefits (Management and Hourly)	\$6,602,654	52.3%
Purchased Services, Equip. Maintenance, Small Equip., Utilities, Other	\$332,365	2.6%
Indirect Costs	\$528,218	4.2%
<b>TOTAL</b>	<b>\$12,633,673</b>	<b>100.0%</b>

DEPARTMENT POSITIONS	FY2018-19 AUTHORIZED	FY2019-20 AUTHORIZED	FY2020-21 AUTHORIZED	FY2021-22 ADOPTED	CHANGE
Administrative/Prof (District 11)	4.15	4.15	3.8	3.8	-
ESP (FTE < 4 hours)	-	-	10.17	11.13	0.96
ESP (FTE ≥ 4 and < 6 hours)	114.19	114.19	99.56	101.31	1.75
ESP (FTE of ≥ 6 hours)	91.35	91.35	100	102	2
<b>TOTAL FTE</b>	<b>209.69</b>	<b>209.69</b>	<b>213.53</b>	<b>218.24</b>	<b>4.71</b>

Food Services Headcount Department Positions	FY2018-19 AUTHORIZED	FY2019-20 AUTHORIZED	FY2020-21 AUTHORIZED	FY2021-22 PROPOSED	CHANGE
Administrative/Professional Positions	5	5	4	4	-
ESP Positions	354	354	354	328	-26
<b>TOTAL DISTRICT HEADCOUNT</b>	<b>359</b>	<b>359</b>	<b>359</b>	<b>332</b>	<b>-27</b>

**Colorado Springs School District 11**  
**FOOD SERVICES FUND**  
**Schedule of Revenues, Expenditures, and Fund Balances**  
**Adopted FY2021-22**

	Actual			Budget		
	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Mid-Year	Change	2021-22 Adopted
<b>Beginning Fund Balance</b>	<b>\$ 3,083,755</b>	<b>\$ 3,120,239</b>	<b>\$ 3,215,008</b>	<b>\$ 2,636,146</b>	<b>\$ -</b>	<b>\$ 2,636,146</b>
<b>Revenues</b>						
Food Sales	2,173,743	1,310,359	1,697,927	2,223,211	(1,334,949)	888,262
Federal Reimbursement	8,040,298	8,474,308	6,856,070	7,909,043	2,341,683	10,250,726
State Reimbursement	196,644	213,903	191,414	190,056	(101,056)	89,000
Commodity Contributions	838,385	869,303	334,055	704,360	103,000	807,360
Advertising/Commissions/Rebates	59,867	44,664	31,792	27,000	-	27,000
<b>Total Revenues</b>	<b>11,308,937</b>	<b>10,912,537</b>	<b>9,111,258</b>	<b>11,053,670</b>	<b>1,008,678</b>	<b>12,062,348</b>
<b>Other Financing Sources</b>						
Transfer from General Fund	288,531	-	-	-	-	-
Investment Income	22,803	40,272	26,114	30,000	(29,000)	1,000
Transfer - 2017 MLO	444,346	489,008	489,008	489,008	-	489,008
Transfer - 2000 MLO	90,000	90,000	90,000	90,000	-	90,000
<b>Total Other Financing Sources</b>	<b>845,680</b>	<b>619,280</b>	<b>605,122</b>	<b>609,008</b>	<b>(29,000)</b>	<b>580,008</b>
<b>Total Resources Available</b>	<b>15,238,372</b>	<b>14,652,056</b>	<b>12,931,388</b>	<b>14,298,824</b>	<b>979,678</b>	<b>15,278,502</b>
<b>Expenditures</b>						
Admin./Prof. Salaries	279,007	293,853	281,172	279,332	16,186	295,518
Classified Salaries	4,254,328	4,377,952	4,305,973	4,180,693	593,789	4,774,482
Admin./Prof. Benefits	84,686	88,331	80,549	92,558	3,658	96,216
Other Employee Benefits	1,164,837	1,205,217	1,225,252	1,410,272	26,165	1,436,437
Food Supplies/Materials	5,078,117	4,635,791	3,661,360	4,788,083	416,864	5,204,947
Equipment Maintenance	112,616	52,097	53,015	53,762	(28,395)	25,367
Purchased Services	188,670	192,921	135,377	135,816	102,501	238,317
Indirect Cost	850,823	528,218	528,218	-	-	-
Capital Outlay	105,049	62,668	24,326	67,927	(33,757)	34,170
<b>Total Expenditures</b>	<b>12,118,133</b>	<b>11,437,048</b>	<b>10,295,242</b>	<b>11,008,443</b>	<b>1,097,011</b>	<b>12,105,454</b>
<b>Fund Balance, End of Year</b>	<b>\$ 3,120,239</b>	<b>\$ 3,215,008</b>	<b>\$ 2,636,146</b>	<b>\$ 3,290,381</b>	<b>\$ (117,333)</b>	<b>\$ 3,173,048</b>

**Fund Appropriation**

Total Revenues	\$ 11,053,670	\$ 1,008,678	\$ 12,062,348
Other Financing Sources	609,008	(29,000)	580,008
Beginning Fund Balance	2,636,146	-	2,636,146
<b>Total Appropriation</b>	<b>\$ 14,298,824</b>	<b>\$ 979,678</b>	<b>\$ 15,278,502</b>



## FNS Equipment Three Year Plan

Fiscal Year	Equipment Description	Justification	Estimated Cost
21-22	Ice machine	Replace aging unit at RJWAC	\$3,960
21-22	8 case milk cooler	Replacement	\$2,870
21-22	True T49 refrigerator	Replace Trailblazer's unreliable unit	\$3,800
21-22	2-well steam unit	Replace aging units that can't be repaired – need two at \$800 each	\$800
<b>Total</b>			<b>\$11,430</b>

Fiscal Year	Equipment Description	Justification	Estimated Cost
22-23	Food truck – used	Increase high school participation and provide conversation at Board, PTA meetings	\$35-75, 000
22-23	Double deck convection oven	Replace aging units	\$14,520
22-23	CresCor warmers	Non-Insulated replacement	\$2,300
22-23	8 case milk cooler	Replacement	\$2,870
<b>Total</b>			<b>\$54,690+</b>

Fiscal Year	Equipment Description	Justification	Estimated Cost
23-24	Serving Line	Replace Russell's ¾ well serving line	\$15, 000
23-24	8 case milk cooler	Replacement	\$2,870
23-24	Double deck convection oven	Replace aging units	\$14,520
23-24	Holding cabinet – insulated	Replace aging units	\$4,000
<b>Total</b>			<b>\$36,390</b>

BUDGET ADMINISTRATOR: Kristin Watkins

FUND: Designated Purpose Grants Fund

DIVISION HEAD: Brian Cortez

DATE: May 26, 2021

## **DESIGNATED PURPOSE GRANTS FUND**

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

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

The District plans to serve 23 Title IA schools next year, with the lowest poverty threshold at 57.03%. This threshold enables a more effective use of funding in the schools with high free lunch student counts.

Title I federal funding and carryover are projected to decrease 1% for FY22.

Title VIB (Special Education-IDEA) federal funding and carryover are projected to decrease 5% for FY21-22.

Title III (English Language Acquisition) federal funding and carryover are projected to decrease by 13% for FY21-22.

Title IIA (Teacher Quality) federal funding and carryover are projected to decrease by 14% for FY21-22.

Medicaid Reimbursement funding and carryover are projected to increase 34%.

The district is to receive two large Corona Virus grants titled ESSER, which total \$86,480,957. The two ESSER grants are to be expended by FY24.

Finally, among major federal grants, the "Possible Grants" category is the same for FY21-22 to leave room for any unexpected grants.

Other federal funding sources are projected at a 41% increase due to the addition of several federal grants.

Other state and local funding sources are projected at a 69% decrease due to the partial completion of two large state grants Colorado School Counselors Grant and School Security Disbursement.

The Grants Office aggressively pursues competitive grants from federal and non-federal sources. It is possible that D11 may be awarded more or fewer federal and state grants after publication of district budget information. Any changes will be reflected in later budget modifications.

It should be noted that District 11 has now opted out of the Taxpayer Bill of Rights (TABOR) constitutional amendment and now excludes state and local grants as well as federal grants revenue and spending limits.

**Colorado Springs School District 11**  
**DESIGNATED PURPOSE GRANTS FUND**  
**Schedule of Revenues, Expenditures, and Projected Carryover**  
**Adopted FY2021-2022**

	Actual			Budget		
	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Mid-Year	Change	2021-22 Adopted
<b>Revenues</b>						
Federal Grants	15,253,140	15,735,593	18,521,777	48,646,907	65,124,663	113,771,570
State Grants	1,730,924	1,593,688	2,865,464	9,056,386	(2,258,537)	6,797,849
Local Grants	346,147	413,310	542,551	1,205,948	(159,845)	1,046,103
<b>Total Revenues</b>	<b>17,330,211</b>	<b>17,742,591</b>	<b>21,929,792</b>	<b>58,909,241</b>	<b>62,706,281</b>	<b>121,615,522</b>
<b>Other Financing Sources</b>						
Transfer In - Medicaid Carryover	-	-	156,928	-	-	-
Transfer In - READ Act Carryover	-	658,015	-	-	-	-
Transfer In - Adult Education	160,251	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>160,251</b>	<b>658,015</b>	<b>156,928</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Resources Available</b>	<b>17,490,462</b>	<b>18,400,606</b>	<b>22,086,720</b>	<b>58,909,241</b>	<b>62,706,281</b>	<b>121,615,522</b>
<b>Expenditures</b>						
Adult Basic Education	319,869	350,136	341,129	432,949	-	432,949
Title 1 Part A Basic	6,887,311	7,255,031	7,194,487	9,493,328	(99,657)	9,393,671
IDEA Part B SPED (84-027)	5,540,415	5,320,516	5,033,058	6,302,364	-	6,302,364
Vocational Grants	227,178	276,711	272,550	288,996	11,004	300,000
IDEA Preschool (SPED) 84.173	139,730	157,506	163,062	175,181	(8,560)	166,621
Title III, English Language Acq.	178,556	78,563	166,586	245,933	(31,616)	214,317
Title II, Part A - Train & Recruit	1,060,556	976,133	1,078,111	1,478,357	(203,558)	1,274,799
IEL Civics	-	141,144	131,961	162,921	-	162,921
Medicaid Grant	-	-	672,186	1,542,752	525,348	2,068,100
Coronavirus Relief Grants	-	-	2,159,999	22,267,214	64,413,743	86,680,957
Other Federal Programs	899,525	1,179,853	3,625,575	1,256,911	517,960	1,774,871
Other State & Local Grants	2,237,322	2,665,013	3,408,015	7,784,210	(2,440,258)	5,343,952
Unanticipated Grants	-	-	-	7,478,125	21,875	7,500,000
<b>Total Expenditures</b>	<b>17,490,462</b>	<b>18,400,606</b>	<b>24,246,719</b>	<b>58,909,241</b>	<b>62,706,281</b>	<b>121,615,522</b>

**Total Appropriation**

<b>\$ 58,909,241</b>	<b>\$ 62,706,281</b>	<b>\$ 121,615,522</b>
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	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Mid-Year	Change	FY21-22 Adopted
<b>Staff FTE:</b>						
ADMINISTRATORS	2.85	-	1.00	2.50	2.00	4.50
NON-TEACHER PROFESSIONALS	4.55	3.40	4.90	9.55	1.00	10.55
TEACHERS	148.53	125.64	123.09	136.97	66.69	203.66
EDUCATION SUPPORT PROFESSIONALS	46.83	42.17	42.36	45.38	1.00	46.38
<b>FTE Totals</b>	<b>202.76</b>	<b>171.21</b>	<b>171.35</b>	<b>194.40</b>	<b>70.69</b>	<b>265.09</b>

**Colorado Springs School District 11**  
**DESIGNATED PURPOSE GRANTS FUND**  
**Supplemental Schedule of Revenues, Expenditures and Projected Carryover**  
**Adopted FY 2021-22**

	<b>Adult Basic Education CFDA 84.002</b>	<b>Title 1 Part A Basic CFDA 84.010</b>	<b>IDEA Part B SPED CFDA 84.027</b>	<b>Vocational Grants Perkins CFDA 4048</b>	<b>IDEA Preschool SPED CFDA 84.173</b>	<b>Title III Part A Eng Lang Acq 84.365</b>	<b>Title II Part A Train &amp; Recruit 84.367</b>
<b>Revenues</b>							
Federal Grants	\$ 432,949	\$ 7,629,080	\$ 5,628,144	\$ 300,000	\$ 153,497	\$ 140,896	\$ 1,047,055
Federal Projected Carryover	-	1,764,591	674,220	-	13,124	73,421	227,744
<b>Total Federal Grants</b>	432,949	9,393,671	6,302,364	300,000	166,621	214,317	1,274,799
State Grants	-	-	-	-	-	-	-
State Projected Carryover	-	-	-	-	-	-	-
<b>Total State Grants</b>	-	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-	-
Local Projected Carryover	-	-	-	-	-	-	-
<b>Total Local Grants</b>	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>432,949</b>	<b>9,393,671</b>	<b>6,302,364</b>	<b>300,000</b>	<b>166,621</b>	<b>214,317</b>	<b>1,274,799</b>
<b>Total Resources Available</b>	<b>432,949</b>	<b>9,393,671</b>	<b>6,302,364</b>	<b>300,000</b>	<b>166,621</b>	<b>214,317</b>	<b>1,274,799</b>
<b>Expenditures</b>							
<b>Instruction</b>							
Salaries	294,285	3,494,974	2,736,284	-	46,500	34,688	-
Benefits	85,059	1,223,241	1,120,610	-	23,555	12,141	-
Purchased Services	-	1,196,934	1,230,000	-	-	-	-
Supplies & Materials	36,092	690,633	672,470	250,000	945	90,795	-
Capital Outlay	-	-	-	50,000	-	1,500	-
Other Expenditures	17,513	784,085	49,000	-	-	-	-
<b>Instructional Support</b>							
Salaries	-	415,000	357,000	-	54,000	43,750	836,402
Benefits	-	145,250	137,000	-	41,621	15,312	267,648
Purchased Services	-	146,680	-	-	-	4,000	59,764
Supplies & Materials	-	21,389	-	-	-	-	23,827
Capital Outlay	-	-	-	-	-	-	-
Other Expenditures	-	33,005	-	-	-	-	15,000
Indirect/Overhead Costs	-	-	-	-	-	12,131	72,158
<b>Misc Support Services</b>							
Salaries	-	515,021	-	-	-	-	-
Benefits	-	180,257	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-
Supplies & Materials	-	33,841	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Other Expenditures	-	26,122	-	-	-	-	-
Indirect/Overhead Costs	-	487,239	-	-	-	-	-
<b>Capital Outlay</b>							
Capital Outlay	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>432,949</b>	<b>9,393,671</b>	<b>6,302,364</b>	<b>300,000</b>	<b>166,621</b>	<b>214,317</b>	<b>1,274,799</b>
<b>Projected Carryover, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FY21-22 Proposed</b>	<b>\$ 432,949</b>	<b>\$ 9,393,671</b>	<b>\$ 6,302,364</b>	<b>\$ 300,000</b>	<b>\$ 166,621</b>	<b>\$ 214,317</b>	<b>\$ 1,274,799</b>
<b>FY20-21 Mid-Year</b>	<b>\$ 432,949</b>	<b>\$ 9,493,329</b>	<b>\$ 6,302,364</b>	<b>\$ 288,996</b>	<b>\$ 175,181</b>	<b>\$ 245,934</b>	<b>\$ 1,478,356</b>
<b>Difference</b>	<b>\$ -</b>	<b>\$ (99,658)</b>	<b>\$ -</b>	<b>\$ 11,004</b>	<b>\$ (8,560)</b>	<b>\$ (31,617)</b>	<b>\$ (203,557)</b>
<b>FY 21-22 PROPOSED Staff FTE</b>							
ADMINISTRATORS	-	4.00	-	-	-	-	-
NON-TEACHER PROF.	-	1.00	1.05	-	0.50	-	4.00
TEACHERS	3.44	67.00	56.00	-	0.50	-	6.00
EDUCATION SUPPORT PROF.	-	35.35	1.40	-	2.43	-	0.20
<b>FTE Totals</b>	<b>3.44</b>	<b>107.35</b>	<b>58.45</b>	<b>-</b>	<b>3.43</b>	<b>-</b>	<b>10.20</b>
<b>FY 20-21 MID-YEAR Staff FTE</b>							
ADMINISTRATORS	-	2.00	-	-	-	-	-
NON-TEACHER PROF.	-	1.00	1.05	-	0.50	-	4.00
TEACHERS	3.44	60.71	56.00	-	0.50	-	6.00
EDUCATION SUPPORT PROF.	-	35.35	1.40	-	2.43	-	0.20
<b>FTE Totals</b>	<b>3.44</b>	<b>99.06</b>	<b>58.45</b>	<b>-</b>	<b>3.43</b>	<b>-</b>	<b>10.20</b>
<b>Staff Difference FTE:</b>							
ADMINISTRATORS	-	2.00	-	-	-	-	-
NON-TEACHER PROF	-	-	-	-	-	-	-
TEACHERS	-	6.29	-	-	-	-	-
EDUCATION SUPPORT PROF	-	-	-	-	-	-	-
<b>FTE Totals</b>	<b>-</b>	<b>8.29</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

ADULT ED IEL CIVICS Grant# 84.002	Medicaid Reimb. Grant 9003	ESSER CFDA 84.425D 4425	ESSER II CFDA 84.425D 4420	ESSER III CFDA 84.425U 4414	Other Federal Grants	Other State and Local Grants	Possible Grants	Totals
\$ 162,921	\$ 1,195,009	\$ -	\$ 26,643,357	\$ 59,837,600	\$ 1,013,344	\$ -	\$ 5,000,000	\$109,183,852
-	873,091	200,000	-	-	761,527	-	-	4,587,718
162,921	2,068,100	200,000	26,643,357	59,837,600	1,774,871	-	5,000,000	113,771,570
-	-	-	-	-	-	3,208,165	2,000,000	5,208,165
-	-	-	-	-	-	1,589,684	-	1,589,684
-	-	-	-	-	-	4,797,849	2,000,000	6,797,849
-	-	-	-	-	-	175,884	500,000	675,884
-	-	-	-	-	-	370,219	-	370,219
-	-	-	-	-	-	546,103	500,000	1,046,103
<b>162,921</b>	<b>2,068,100</b>	<b>200,000</b>	<b>26,643,357</b>	<b>59,837,600</b>	<b>1,774,871</b>	<b>5,343,952</b>	<b>7,500,000</b>	<b>121,615,522</b>
<b>162,921</b>	<b>2,068,100</b>	<b>200,000</b>	<b>26,643,357</b>	<b>59,837,600</b>	<b>1,774,871</b>	<b>5,343,952</b>	<b>7,500,000</b>	<b>121,615,522</b>
93,509	-	-	-	-	14,600	220,835	-	6,935,675
27,971	-	-	-	-	3,190	54,718	-	2,550,485
-	-	-	-	-	80,699	476,122	-	2,983,755
17,281	-	-	-	-	55,238	810,079	-	2,623,533
-	-	-	-	-	-	-	-	51,500
4,377	-	-	-	-	2,683	172,737	-	1,030,395
-	650,000	-	10,876,841	11,380,768	410,957	556,650	3,000,000	28,581,368
-	145,000	-	3,356,038	3,983,119	121,150	158,764	670,500	9,041,402
-	300,000	-	1,000,650	5,000	558,849	566,335	2,000,000	4,641,278
-	200,000	188,680	-	-	186,283	243,064	1,500,000	2,363,243
-	-	-	5,000,000	31,256,944	-	-	250,000	36,506,944
5,100	773,100	-	4,901,713	9,824,735	161,260	216,986	29,500	15,960,399
-	-	11,320	1,508,115	3,387,034	116,163	5,398	50,000	5,162,319
10,488	-	-	-	-	35,184	31,178	-	591,871
4,195	-	-	-	-	8,315	6,968	-	199,735
-	-	-	-	-	4,973	-	-	4,973
-	-	-	-	-	11,333	30,987	-	76,161
-	-	-	-	-	-	70,250	-	70,250
-	-	-	-	-	1,843	-	-	27,965
-	-	-	-	-	2,151	-	-	489,390
-	-	-	-	-	-	1,722,881	-	1,722,881
<b>162,921</b>	<b>2,068,100</b>	<b>200,000</b>	<b>26,643,357</b>	<b>59,837,600</b>	<b>1,774,871</b>	<b>5,343,952</b>	<b>7,500,000</b>	<b>121,615,522</b>
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$ 162,921</b>	<b>\$ 2,068,100</b>	<b>\$ 200,000</b>	<b>\$ 26,643,357</b>	<b>\$ 59,837,600</b>	<b>\$ 1,774,871</b>	<b>\$ 5,343,952</b>	<b>\$ 7,500,000</b>	<b>\$121,615,522</b>
<b>\$ 162,921</b>	<b>\$ 1,542,752</b>	<b>\$ 5,943,094</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,581,031</b>	<b>\$ 7,784,209</b>	<b>\$ 7,478,125</b>	<b>\$ 58,909,241</b>
<b>\$ -</b>	<b>\$ 525,348</b>	<b>\$ (5,743,094)</b>	<b>\$ 26,643,357</b>	<b>\$ 59,837,600</b>	<b>\$ (15,806,160)</b>	<b>\$ (2,440,257)</b>	<b>\$ 21,875</b>	<b>\$ 62,706,281</b>
-	-	-	-	-	-	0.50	-	4.50
-	-	-	-	-	2.00	1.00	1.00	10.55
0.61	-	-	60.00	-	3.66	4.45	2.00	203.66
1.00	4.00	-	-	-	1.00	-	1.00	46.38
<b>1.61</b>	<b>4.00</b>	<b>-</b>	<b>60.00</b>	<b>-</b>	<b>6.66</b>	<b>5.95</b>	<b>4.00</b>	<b>265.09</b>
-	-	-	-	-	-	0.50	-	2.50
-	1.00	-	-	-	-	1.00	1.00	9.55
0.61	-	-	-	-	3.66	4.05	2.00	136.97
1.00	3.00	-	-	-	1.00	-	1.00	45.38
<b>1.61</b>	<b>4.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4.66</b>	<b>5.55</b>	<b>4.00</b>	<b>194.40</b>
-	-	-	-	-	-	-	-	2.00
-	(1.00)	-	-	-	2.00	-	-	1.00
-	-	-	60.00	-	-	0.40	-	66.69
-	1.00	-	-	-	-	-	-	1.00
<b>-</b>	<b>-</b>	<b>-</b>	<b>60.00</b>	<b>-</b>	<b>2.00</b>	<b>0.40</b>	<b>-</b>	<b>70.69</b>

BUDGET ADMINISTRATOR: Laura Hronik

FUND: Pupil Activity Fund

DIVISION HEAD: Brian Cortez

DATE: May 26, 2021

### **PUPIL ACTIVITY SPECIAL REVENUE FUND**

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

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



**Colorado Springs School District 11**  
**Pupil Activity Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Fund Balances**  
**Adopted FY2021-22**

	Actual			Budget		
	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Mid-Year	Change	2021-22 Adopted
<b>Beginning Fund Balance</b>	<b>\$ 2,153,014</b>	<b>\$ 2,152,461</b>	<b>\$ 1,985,661</b>	<b>\$ 2,186,758</b>	<b>\$ 113,242</b>	<b>\$ 2,300,000</b>
<b>Revenues</b>						
Student Fees	-	-	435,175	-	-	-
Fund Raisers	-	-	1,457,676	-	-	-
Donations	-	-	386,264	-	-	-
Miscellaneous Revenue	6,219,137	6,335,706	357,933	4,170,000	-	4,170,000
<b>Total Revenues</b>	<b>6,219,137</b>	<b>6,335,706</b>	<b>2,637,048</b>	<b>4,170,000</b>	<b>-</b>	<b>4,170,000</b>
<b>Total Resources Available</b>	<b>8,372,151</b>	<b>8,488,167</b>	<b>4,622,709</b>	<b>6,356,758</b>	<b>113,242</b>	<b>6,470,000</b>
<b>Expenditures:</b>						
Salaries	-	-	84,244	114,906	-	114,906
Benefits	-	-	18,083	25,449	-	25,449
Other Purchased Services	-	-	201,380	206,159	-	206,159
Printing	-	-	10,526	34,372	-	34,372
Travel and Registration	-	-	378,734	994,893	-	994,893
Supplies	-	-	1,742,984	2,552,929	113,242	2,666,171
Contingency	6,219,690	6,502,506	-	2,428,050	-	2,428,050
<b>Total Expenditures</b>	<b>6,219,690</b>	<b>6,502,506</b>	<b>2,435,951</b>	<b>6,356,758</b>	<b>113,242</b>	<b>6,470,000</b>
<b>Fund Balance, End of Year</b>	<b>\$ 2,152,461</b>	<b>\$ 1,985,661</b>	<b>\$ 2,186,758</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Appropriation</b>				<b>\$ 6,356,758</b>	<b>\$ 113,242</b>	<b>\$ 6,470,000</b>

BUDGET ADMINISTRATOR: Laura Hronik

FUND: Other Special Revenue Fund

DIVISION HEAD: Brian Cortez

DATE: May 26, 2021

### **OTHER SPECIAL REVENUE FUND**

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

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

**Colorado Springs School District 11**  
**OTHER SPECIAL REVENUE FUND**  
**Schedule of Revenues, Expenditures, and Fund Balance**  
**Adopted FY2021-22**

	Actual			Budget		
	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Mid-Year	Change	2021-22 Adopted
<b>Beginning Fund Balance</b>	<b>\$ 94,546</b>	<b>\$ 98,573</b>	<b>\$ 128,939</b>	<b>\$ 127,052</b>	<b>\$ 11,913</b>	<b>\$ 138,965</b>
<b>Revenues</b>						
Misc. Revenue	90,772	102,793	3,818	50,000	-	50,000
<b>Total Revenues</b>	<b>90,772</b>	<b>102,793</b>	<b>3,818</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>
<b>Total Resources Available</b>	<b>185,318</b>	<b>201,366</b>	<b>132,757</b>	<b>177,052</b>	<b>11,913</b>	<b>188,965</b>
<b>Expenditures</b>						
Summer School Scholarships (2190W)	-	-	-	5,611	-	5,611
Wasson Student Scholarships (2192E)	-	-	-	36,721	-	36,721
Vending Contract - Pepsi (2192K)	41,912	51,451	2,268	56,346	6,458	62,804
Morale & Appreciation (2192L)	5,355	305	-	3,525	100	3,625
Leadership Retreats (2192Q)	5,343	-	-	4,077	-	4,077
College Scholarships (2192R)	13,500	8,000	-	1,974	-	1,974
Motivational and Other Speakers (2192S)	6,153	-	-	-	-	-
Student Awards and Incentives (2192T)	-	1,459	-	5,980	-	5,980
Staff Awards and Incentives (2192U)	1,404	1,253	1,062	10,328	(259)	10,069
Crystal Apple Award (2192X)	13,078	9,959	2,375	1,178	5,614	6,792
BOE Annual Retreat (2192Y)	-	-	-	212	-	212
Civic Events/Miscellaneous (2192Z)	-	-	-	1,100	-	1,100
Other	-	-	-	50,000	-	50,000
<b>Total Expenditures</b>	<b>86,745</b>	<b>72,427</b>	<b>5,705</b>	<b>177,052</b>	<b>11,913</b>	<b>188,965</b>
<b>Fund Balance, End of Year</b>	<b>\$ 98,573</b>	<b>\$ 128,939</b>	<b>\$ 127,052</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Total Appropriation</b>	<b>\$ 177,052</b>	<b>\$ 11,913</b>	<b>\$ 188,965</b>
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BUDGET ADMINISTRATOR: Citizens' Oversight Committee FUND: Mill Levy Override

Fund DIVISION HEAD: Brian Cortez DATE: May 26, 2021

### **MILL LEVY OVERRIDE FUND**

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

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

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

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

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

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

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

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

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

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

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

Colorado Springs School District 11  
Attn: Mr. Brian Cortez  
1115 North El Paso Street  
Colorado Springs, Colorado 80903

**Colorado Springs School District 11**  
**MILL LEVY OVERRIDE FUND**  
**Schedule of Revenues, Expenditures, and Fund Balance**  
**Adopted FY2021-22**

	Actual			Budget		
	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Mid-Year	Changes	2021-22 Adopted
<b>Beginning Fund Balance</b>						
Restricted for Mill Levy Override	\$ 641,858	\$ 23,073,193	\$ 25,868,642	\$ (25,219)	\$ 25,219	\$ -
2017 MLO Bond Debt Reduction	-	-	-	37,388,475	8,100,000	45,488,475
<b>Beginning Fund Balance</b>	<b>641,858</b>	<b>23,073,193</b>	<b>25,868,642</b>	<b>37,363,256</b>	<b>8,125,219</b>	<b>45,488,475</b>
<b>Revenues</b>						
2017 MLO - Local Property Taxes	40,166,219	43,122,721	44,912,663	44,594,970	1,771,311	46,366,281
2000 MLO - Local Property Taxes	27,686,305	26,813,188	25,234,341	26,998,822	-	26,998,822
Abatements & Credits	(129,952)	(85,139)	(112,927)	(145,969)	-	(145,969)
<b>Total Revenues</b>	<b>67,722,572</b>	<b>69,850,770</b>	<b>70,034,077</b>	<b>71,447,823</b>	<b>1,771,311</b>	<b>73,219,134</b>
<b>Other Financing Sources (Uses):</b>						
2000 MLO Transfers to:						
General Fund (Recurring)	(26,581,342)	(26,352,311)	(24,150,577)	(24,508,272)	(2,400,550)	(26,908,822)
General Fund (Non-Recurring)	-	-	(750,000)	(2,400,550)	2,500,550	100,000
Food Service Fund	(90,000)	(90,000)	(90,000)	(90,000)	-	(90,000)
Capital Projects (Non-Recurring)	-	-	-	-	-	-
2017 MLO Transfers to:						
General Fund (Recurring)	(13,817,442)	(19,918,455)	(20,655,054)	(22,293,455)	(1,085,000)	(23,378,455)
General Fund (Non-Recurring)	-	-	-	(2,414,970)	-	(2,414,970)
Risk Management Fund	(3,797)	(4,633)	(4,633)	(4,633)	-	(4,633)
Preschool Fund	(99,761)	(100,934)	(100,934)	(100,934)	-	(100,934)
Food Service Fund	(444,346)	(489,008)	(489,008)	(489,008)	-	(489,008)
Bond Redemption Fund	-	(6,261,525)	-	-	-	-
Risk-Related Activities Fund	(6,586)	(7,448)	(7,448)	(7,448)	-	(7,448)
Print Production Fund	(47,646)	(49,522)	(49,522)	(49,522)	-	(49,522)
Capital Projects Capital Reserve Fund	(4,030,422)	(13,553,838)	(12,051,682)	(10,955,000)	(4,200,000)	(15,155,000)
Capital Projects (Non-Recurring)	-	-	-	-	(1,036,311)	(1,036,311)
<b>Total Other Financing Uses</b>	<b>(45,121,342)</b>	<b>(66,827,674)</b>	<b>(58,348,858)</b>	<b>(63,313,792)</b>	<b>(6,221,311)</b>	<b>(69,535,103)</b>
<b>Total Resources Available</b>	<b>23,243,088</b>	<b>26,096,289</b>	<b>37,553,861</b>	<b>45,497,287</b>	<b>3,675,219</b>	<b>49,172,506</b>
<b>Expenditures:</b>						
Purchased services:						
Performance Review (PIP #23)	-	52,297	15,000	-	100,000	100,000
Treasurer Collection Fees	169,895	175,350	175,605	180,000	-	180,000
<b>Total Expenditures</b>	<b>169,895</b>	<b>227,647</b>	<b>190,605</b>	<b>180,000</b>	<b>100,000</b>	<b>280,000</b>
<b>Reserves:</b>						
2017 MLO Bond Debt Reduction	-	-	-	45,488,475	3,400,000	48,888,475
MLO Reserve	-	-	-	(171,188)	175,219	4,031
<b>Fund Balance End of Year</b>	<b>\$ 23,073,193</b>	<b>\$ 25,868,642</b>	<b>\$ 37,363,256</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Appropriation</b>				<b>\$ 45,497,287</b>	<b>\$ 3,675,219</b>	<b>\$ 49,172,506</b>

**Mill Levy Override Spending Plan Disbursement**  
**Adopted Budget FY 21-22**  
**2000 MLO - Transfer Summary**

Recurring					Non-Recurring			Total		
Item	Item #	Mid-Year	Changes	Adopted	Mid-Year	Changes	Adopted	Mid-Year	Changes	Adopted
<b>General Fund:</b>										
<b>Salary and Benefits</b>	1B									
Teacher salary and benefits	1B	4,505,181		4,505,181	1,200,275	(1,200,275)	-	5,705,456	(1,200,275)	4,505,181
ESP salary and benefits	1B	1,534,025	-	1,534,025	1,200,275	(1,200,275)	-	2,734,300	(1,200,275)	1,534,025
ESP salary and benefits - Athletics	1B	650	-	650	-	-	-	650	-	650
ESP salary and benefits - Transportation	1B	20,883	-	20,883	-	-	-	20,883	-	20,883
Teacher retirement	1B	459,261	-	459,261	-	-	-	459,261	-	459,261
Increase substitute teacher salary	1B	250,000		250,000				250,000		250,000
Increase starting teacher salaries and provide signing bonuses	1B	400,000		400,000				400,000		400,000
Increase crossing guard salaries	1B	100,000	-	100,000				100,000		100,000
<b>Total</b>		7,270,000	-	7,270,000	2,400,550	(2,400,550)	-	9,670,550	(2,400,550)	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
Middle school class size	3	-	-	-	-	-	-	-	-	-
Elementary class size	4	-	-	-	-	-	-	-	-	-
<b>Content Area Supplies and Materials</b>	5									
- Instructional Supplies and materials	5a	877,844	475,000	1,352,844	-	-	-	877,844	475,000	1,352,844
- Instructional supplies and materials	5b	208,325	-	208,325	-	-	-	208,325	-	208,325
- Curriculum/DMS maintenance	5b	92,377	-	92,377	-	-	-	92,377	-	92,377
- Student computers	5c	475,000	(475,000)	-	-	-	-	475,000	(475,000)	-
<b>Total</b>		1,653,546	-	1,653,546	-	-	-	1,653,546	-	1,653,546
Reading assistance - TLCs	6	2,129,770	-	2,129,770	-	-	-	2,129,770	-	2,129,770
Professional Development Academy	7B	372,834		372,834	-	-	-	372,834	-	372,834
Start times/Full-day Kindergarten (FDK)	8	-	-	-	-	-	-	-	-	-
LTEs and LTTs	9B	2,200,000		2,200,000	-	-	-	2,200,000	-	2,200,000
Improve school safety and security efforts	9B	220,322		220,322			-	220,322		220,322
Assessment support staffing	9B	110,000		110,000			-	110,000		110,000
High school class size	10	-	-	-	-	-	-	-	-	-
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
Technology training	13	-	-	-	-	-	-	-	-	-
<b>Research Based Interventions/FDK</b>	14						-			
- Full-day Kindergarten	14	-	-	-	-	-	-	-	-	-
- Intervention staff development	14	-	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-	-
Increase substitute teacher salaries	15	-	-	-	-	-	-	-	-	-
Increase starting teacher salaries and provide signing bonuses	16	-	-	-	-	-	-	-	-	-
Software upgrades	17	-	-	-	-	-	-	-	-	-
Improve school safety and security efforts	18	-	-	-	-	-	-	-	-	-
Increase crossing guards salaries	19	-	-	-	-	-	-	-	-	-
Align assessment tests	20	200,000	-	200,000	-	-	-	200,000	-	200,000
Charter school funding	21A	1,287,051	-	1,287,051	-	-	-	1,287,051	-	1,287,051
Charter school funding - growth funds	21B	533,464	-	533,464	-	(100,000)	(100,000)	533,464	(100,000)	433,464
Assessment support staffing	22	-	-	-	-	-	-	-	-	-
General Fund Subsidy	24	-	-	-	-	-	-	-	-	-
<b>General Fund Total</b>		<b>24,508,272</b>	<b>2,400,550</b>	<b>26,908,822</b>	<b>2,400,550</b>	<b>(2,500,550)</b>	<b>(100,000)</b>	<b>26,908,822</b>	<b>(2,500,550)</b>	<b>26,808,822</b>
<b>Other Funds:</b>										
<b>Food Service Fund (21)</b>										
ESP salary and benefits	1B	90,000	-	90,000	-	-	-	90,000	-	90,000
<b>Capital Reserve Fund (43)</b>										
Capital Renewal/Improvements		-	-	-	-	-	-	-	-	-
<b>Total Transferred Out to Other Funds</b>		<b>24,598,272</b>	<b>2,400,550</b>	<b>26,998,822</b>	<b>2,400,550</b>	<b>(2,500,550)</b>	<b>(100,000)</b>	<b>26,998,822</b>	<b>(2,500,550)</b>	<b>26,898,822</b>
Performance review	23	-	-	-	-	100,000	100,000	-	100,000	100,000
Tax collection Fees		-	-	-	-	-	-	-	-	-
Unallocated Full Day Kindergarten		-	-	-	-	-	-	-	-	-

Mill Levy Override Spending Plan Disbursement  
Adopted Budget FY 21-22  
**2017 MLO - Transfer Summary**

Recurring					Non-Recurring			Total		
Item	Item #	Mid-Year	Changes	Adopted	Mid-Year	Changes	Adopted	Mid-Year	Changes	Adopted
<b>General Fund:</b>										
Comprehensive Student Support Model	1	3,000,000	1,085,000	4,085,000	-	-	-	3,000,000	1,085,000	4,085,000
Teacher Attraction and Retention	2	7,950,010	-	7,950,010	2,423,838	(1,000,000)	1,423,838	10,373,848	(1,000,000)	9,373,848
ESP Attraction and Retention	3	4,898,445	-	4,898,445	991,132	-	991,132	5,889,577	-	5,889,577
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	-	-	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	-	3,000,000	-	-	-	3,000,000	-	3,000,000
<b>General Fund Total</b>		<b>22,293,455</b>	<b>1,085,000</b>	<b>23,378,455</b>	<b>2,414,970</b>	<b>-</b>	<b>2,414,970</b>	<b>24,708,425</b>	<b>1,085,000</b>	<b>25,793,425</b>
<b>Compensation &amp; Benefits Other Funds:</b>										
<b>Risk Management Fund 18:</b>										
ESP Attraction and Retention	3	4,633	-	4,633	-	-	-	4,633	-	4,633
<b>Preschool Fund 19:</b>										
Teacher Attraction and Retention	2	49,990	-	49,990	-	-	-	49,990	-	49,990
ESP Attraction and Retention	3	50,944	-	50,944	-	-	-	50,944	-	50,944
<b>Food Service Fund 21:</b>										
ESP Attraction and Retention	3	489,008	-	489,008	-	-	-	489,008	-	489,008
<b>Designated Grants Fund 22:</b>										
Teacher Attraction and Retention	2	-	-	-	-	-	-	-	-	-
ESP Attraction and Retention	3	-	-	-	-	-	-	-	-	-
<b>Capital Reserve Fund 43:</b>										
ESP Attraction and Retention	3	-	-	-	-	-	-	-	-	-
<b>Benefits Fund 64:</b>										
ESP Attraction and Retention	3	7,448	-	7,448	-	-	-	7,448	-	7,448
<b>Production Printing Fund 68:</b>										
ESP Attraction and Retention	3	49,522	-	49,522	-	-	-	49,522	-	49,522
<b>Compensation &amp; Benefits Total</b>		<b>651,545</b>	<b>-</b>	<b>651,545</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>651,545</b>	<b>-</b>	<b>651,545</b>
<b>Bond Redemption Debt Service:</b>										
Bond Redemption Debt Service:	10	-	-	-	-	-	-	-	-	-
<b>Capital Reserve Capital Projects:</b>										
Capital Renewal/Improvements	8	10,955,000	4,200,000	15,155,000	-	1,036,311	1,036,311	10,955,000	5,236,311	16,191,311
<b>Total Transferred Out to Other Funds</b>		<b>33,900,000</b>	<b>5,285,000</b>	<b>39,185,000</b>	<b>2,414,970</b>	<b>1,036,311</b>	<b>3,451,281</b>	<b>36,314,970</b>	<b>6,321,311</b>	<b>42,636,281</b>
<b>2017 MLO Fund:</b>										
Tax collection Fees	11	180,000	-	180,000	-	-	-	180,000	-	180,000
<b>Reserves</b>										
Bond Debt Reduction	10	-	-	-	8,100,000	(4,700,000)	3,400,000	8,100,000	(4,700,000)	3,400,000



BUDGET ADMINISTRATOR: Laura Hronik

FUND: Bond Redemption Fund

DIVISION HEAD

Brian Cortez

DATE: May 26, 2021

### BOND REDEMPTION FUND

The bond redemption fund was created to account for resources that will be used to service general long-term debt. Generally Accepted Accounting Principles (GAAP) recommend the use of a debt service fund to account for the restricted portion of property tax used to finance principal and interest payments on all general obligation bonds.

Voter approved property taxes plus interest earned on cash balances are the primary revenue for the bond redemption fund. In December, the mill levy is certified by the Board of Education each year at a level sufficient to provide property tax funding for the current fiscal year, the following fiscal year's December 1 debt service payment and a portion of the June 1 debt service payment.

In January 2006, \$127,674,973 of general obligation bonds were issued. Payments began on December 1, 2006 and were originally scheduled to continue through December 1, 2030. However, all of the Series 2006 bonds have either been paid off or refunded through the following issues. In December 2011, the District issued \$8.4 million of general obligation refunding bonds with the proceeds being used to refund a portion of the District's outstanding general obligation improvement bonds, Series 2006A and pay the costs of issuing the bonds. Debt service payments began on December 1, 2012 and will end December 2022. In December 2012, the District issued \$84.085 million of general obligation refunding bonds with the proceeds being used to refund a portion of the District's outstanding general obligation improvement bonds, Series 2006A and pay the costs of issuing the bonds. Debt service payments began on June 1, 2013 and will end December 2030.

District 11's bonded debt limit is set by Colorado statute at 20 percent of assessed valuation. The District's debt limit is shown in the following table:

<u>Fiscal</u> <u>Year</u>	<u>Tax Collection</u> <u>Year</u>	<u>Assessed</u> <u>Valuation Year</u>	<u>District-Wide</u> <u>Assessed Value</u>	<u>20 Percent</u> <u>Debt Limit</u>	<u>June 30</u> <u>Bonded Debt</u>	<u>Debt</u> <u>Capacity</u>
21/22	2022	2021	3,135,219,290	627,043,858	63,615,000	563,428,858
20/21	2021	2020	3,052,557,747	610,511,549	77,390,000	533,121,549
19/20	2020	2019	2,774,432,980	554,886,596	85,590,000	469,296,596
18/19	2019	2018	2,653,571,140	530,714,228	98,375,000	432,339,228
17/18	2018	2017	2,643,782,060	528,756,412	110,590,000	418,166,412
16/17	2017	2016	2,478,479,550	495,695,910	122,290,000	373,405,910
15/16	2016	2015	2,376,460,376	475,292,075	132,830,000	342,462,075
14/15	2015	2014	2,354,290,437	470,858,087	143,820,000	327,038,087
13/14	2014	2013	2,303,640,340	460,728,068	154,240,000	306,488,068
12/13	2013	2012	2,316,851,070	463,370,214	164,625,000	298,745,214
11/12	2012	2011	2,325,241,920	461,449,770	179,649,973	281,799,797
10/11	2011	2010	2,328,183,980	502,416,029	179,924,973	322,491,056
09/10	2010	2009	2,515,636,400	504,309,144	183,870,000	320,439,144
08/09	2009	2008	2,537,011,350	492,968,276	191,020,000	301,948,276
07/08	2008	2007	2,474,577,770	501,923,382	197,835,000	304,088,382

**Colorado Springs School District 11**  
**BOND REDEMPTION FUND**  
**Schedule of Revenues, Expenditures, and Fund Balance**  
**Adopted FY2021-2022**

	Actual			Budget		
	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Mid-Year	Change	2021-22 Adopted
<b>Beginning Fund Balance</b>						
Restricted for Debt Service	18,857,822	11,682,193	18,549,016	17,721,798	6,052,011	23,773,809
<b>Total Beginning Fund Balance</b>	<b>18,857,822</b>	<b>11,682,193</b>	<b>18,549,016</b>	<b>17,721,798</b>	<b>6,052,011</b>	<b>23,773,809</b>
<b>Revenues</b>						
Local Property Taxes	9,306,643	17,068,880	19,590,446	18,758,849	(940,858)	17,817,991
Less:						
Abatements & Credits	(73,392)	(56,876)	(23,570)	(75,000)	-	(75,000)
Earnings on Investments	200,664	238,001	257,192	50,000	-	50,000
<b>Total Revenues</b>	<b>9,433,915</b>	<b>17,250,005</b>	<b>19,824,068</b>	<b>18,733,849</b>	<b>(940,858)</b>	<b>17,792,991</b>
<b>Other Financing Sources</b>						
Transfer from Mill Levy Fund	-	6,261,525	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>6,261,525</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Resources Available</b>	<b>28,291,737</b>	<b>35,193,723</b>	<b>38,373,084</b>	<b>36,455,647</b>	<b>5,111,153</b>	<b>41,566,800</b>
<b>Expenditures</b>						
Debt Service:						
Paying Agent & Trustee Fees	2,650	1,150	1,150	2,650	-	2,650
Bond Principal - QZAB	-	-	4,023,111	-	-	-
Bond Principal - 2006B - Refund	445,000	6,885,000	7,240,000	7,610,000	390,000	8,000,000
Bond Interest - 2006B - Refund	1,570,544	1,380,357	1,009,575	619,763	(409,763)	210,000
Bond Principal - 2010 - Refund	6,045,000	-	-	-	-	-
Bond Interest - 2010 - Refund	120,900	-	-	-	-	-
Bond Principal - 2012 - Refund	115,000	115,000	120,000	530,000	2,870,000	3,400,000
Bond Interest - 2012 - Refund	228,000	225,700	222,750	1,358,825	(1,203,125)	155,700
Bond Principal - 2013 - Refund	5,095,000	5,215,000	5,425,000	60,000	2,315,000	2,375,000
Bond Interest - 2013 - Refund	2,987,450	2,822,500	2,609,700	2,500,600	(48,100)	2,452,500
<b>Total Expenditures</b>	<b>16,609,544</b>	<b>16,644,707</b>	<b>20,651,286</b>	<b>12,681,838</b>	<b>3,914,012</b>	<b>16,595,850</b>
<b>Reserves:</b>						
Restricted for Debt Service	-	-	-	23,773,809	1,197,141	24,970,950
<b>Total Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,773,809</b>	<b>1,197,141</b>	<b>24,970,950</b>
<b>Fund Balance, End of Year</b>						
Restricted for Debt Service	<b>\$ 11,682,193</b>	<b>\$ 18,549,016</b>	<b>\$ 17,721,798</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Total Appropriation**

<b>\$ 36,455,647</b>	<b>\$ 5,111,153</b>	<b>\$ 41,566,800</b>
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**Colorado Springs School District 11**  
**BOND REDEMPTION FUND**  
**Schedule of Annual Debt Service-2012 GO Bond**  
**Advance Refunding of Certain Callable Series 2006A GO Bonds**  
**Adopted FY2021-2022**

Pmt #	Pmt Date	Interest Payment	Principal Payment	Total	Fiscal Year Payments
19	Dec-21	103,350	3,400,000	3,503,350	
20	Jun-22	52,350	-	52,350	3,555,700
21	Dec-22	52,350	3,490,000	3,542,350	3,542,350
Totals		208,050	6,890,000	7,098,050	7,098,050

Average Fiscal Year Debt Service
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3,549,025
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**Colorado Springs School District 11**  
**BOND REDEMPTION FUND**  
**Schedule of Annual Debt Service - 2006B GO Bond**  
**Advance Refunding of Certain Callable Series 1996 GO Bonds**  
**Adopted FY2021-2022**

Pmt #	Pmt Date	Interest Payment	Principal Payment	Total	Fiscal Year Payments
31	Dec-21	210,000	8,000,000	8,210,000	8,210,000
Totals		210,000	8,000,000	8,210,000	8,210,000
Average Fiscal Year Debt Service					8,210,000

**Colorado Springs School District 11**  
**BOND REDEMPTION FUND**  
**Schedule of Annual Debt Service-2013 GO Bond**  
**Advance Refunding of Certain Callable Series 2006A GO Bonds**  
**Adopted FY2021-2022**

Pmt #	Pmt Date	Interest Payment	Principal Payment	Total	Fiscal Year Payments
17	Dec-21	1,250,000	2,375,000	3,625,000	
18	Jun-22	1,202,500	-	1,202,500	4,827,500
19	Dec-22	1,202,500	2,480,000	3,682,500	
20	Jun-23	1,152,900		1,152,900	4,835,400
21	Dec-23	1,152,900	6,255,000	7,407,900	
22	Jun-24	1,027,800		1,027,800	8,435,700
23	Dec-24	1,027,800	6,510,000	7,537,800	
24	Jun-25	897,600		897,600	8,435,400
25	Dec-25	897,600	6,765,000	7,662,600	
26	Jun-26	762,300		762,300	8,424,900
27	Dec-26	762,300	7,040,000	7,802,300	
28	Jun-27	621,500		621,500	8,423,800
29	Dec-27	621,500	7,320,000	7,941,500	
30	Jun-28	475,100		475,100	8,416,600
31	Dec-28	475,100	7,610,000	8,085,100	
32	Jun-29	322,900		322,900	8,408,000
33	Dec-29	322,900	7,920,000	8,242,900	
34	Jun-30	164,500		164,500	8,407,400
35	Dec-30	164,500	8,225,000	8,389,500	
Totals		14,504,200	62,500,000	77,004,200	68,614,700

Average Fiscal Year Debt Service	7,700,420
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BUDGET ADMINISTRATOR:	Terry Seaman	FUND: Capital Reserve Capital Projects Fund
DIVISION HEAD:	Brian Cortez	DATE: May 26, 2021

### **CAPITAL RESERVE CAPITAL PROJECTS FUND**

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

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

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

The District completed a long-range Facilities Master Plan (FMP) in early 2021. This new plan includes \$677 million in deferred maintenance on our facilities. With a current replacement value estimated at \$1.4 billion, this results in a 48% Facility Condition Index. Overall, the FMP amounts to a \$1.068 billion effort to revitalize District 11 facilities. This plan includes \$566 million in repairs, \$490 million in rebuilds and remodels, and \$12 million in repurposing facilities and sites. The intent is to approach the FMP in two phases, with Phase 1 amounting to a \$450M effort, relying on a passing Bond measure.

The capital reserve fund is managed as two subsets of the main fund: the capital reserve portion and the mill levy override portion. Each subset acts separately from the other. The capital reserve portion is primarily funded with resources allocated from the general fund. The mill levy override portion is funded with resources from the mill levy override fund specifically related to the capital projects line item of the 2017 mill levy override.

The District 11 Board of Education has previously committed to the concept of allocating \$600,000 per year to partially fund an annual bus and/or vehicle replacement program; this year the Board of Education has funded an additional \$300,000 to total \$900,000. This budget also reflects a decision to allocate \$250,000 per year in partial support of annual replacement of technology equipment and \$250,000 per year in partial support of annual replacement of furniture. The balance of the available capital reserve capital projects fund is used for the highest priority facilities-related capital needs.

Specific ownership tax as deemed generated from the 1996 general obligation bond as of mid-year FY08 is being included as revenue in the capital reserve capital projects fund. This is being done to prevent the District from using these funds for recurring uses and having a budget shortfall when the specific ownership tax related to the 1996 bond ends in year 2022.

The proposed capital reserve capital projects fund has a total staffing of 14.5 FTE.

FULL TIME POSITIONS	FY2018-19 AUTHORIZED	FY2019-20 AUTHORIZED	FY2020-21 AUTHORIZED	CHANGE	FY2021-22 ADOPTED
Administrative	1.0	1.0	1.0	1.0	2.0
Professional	7.0	7.0	8.0	1.0	9.0
ESP	3.5	3.5	3.5	0	3.5
TOTAL FTE	11.5	11.5	12.5	2.0	14.5

**Colorado Springs School District 11**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**  
**Schedule of Revenues, Expenditures, and Fund Balance**  
**Adopted FY2021-22**

	Actual			Budget		
	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Mid-Year	Change	2021-22 Adopted
<b>Beginning Fund Balance</b>						
Assigned for Capital Projects	\$ 5,071,251	\$ 6,242,670	\$ 4,982,898	\$ 11,194,330	\$ (4,871,482)	\$ 6,322,848
Assigned for MLO Projects	-	3,475,111	11,913,011	12,847,039	3,254,572	16,101,611
Committed Emergency Contingency	1,000,000	1,000,000	1,000,000	1,000,000	-	1,000,000
Restricted for Pymnt - 16 & 19 COP	2,898,794	2,910,654	2,953,924	2,925,319	(2,925,319)	-
<b>Total Beginning Fund Balance</b>	<b>8,970,045</b>	<b>13,628,435</b>	<b>20,849,833</b>	<b>27,966,688</b>	<b>\$ (4,542,229)</b>	<b>23,424,459</b>
<b>Fund Balance Available for</b>						
<b>Appropriation</b>	<b>8,970,045</b>	<b>13,628,435</b>	<b>20,849,833</b>	<b>27,966,688</b>	<b>(4,542,229)</b>	<b>23,424,459</b>
<b>Revenues</b>						
Specific Ownership Taxes	1,005,996	1,005,996	1,005,996	1,006,000	-	1,006,000
Earnings on Investments	117,800	365,131	491,422	100,000	-	100,000
Rental Revenue	130,677	126,615	146,250	146,250	24,375	170,625
School Land Fees	227,144	352,236	273,168	200,000	-	200,000
Sale of Assets	244,639	1,310,023	-	22,000	-	22,000
Charter School Revenue - COP	-	-	-	1,266,877	1,419	1,268,296
Charter School Revenue - Buyback	202,554	190,202	550,896	219,741	(219,741)	-
Arbitrage Refund	1,215,108	-	-	-	-	-
Miscellaneous Revenue	11,478	82,717	8,233	20,000	-	20,000
<b>Total Revenues</b>	<b>3,155,396</b>	<b>3,432,920</b>	<b>2,475,965</b>	<b>2,980,868</b>	<b>(193,947)</b>	<b>2,786,921</b>
<b>Other Financing Sources (Uses)</b>						
Long Term Debt Proceeds (COPs)	-	-	13,340,000	-	-	-
Transfer from GF - Energy Lease	649,200	457,008	-	-	-	-
Transfer from GF - 2016 COPs	521,811	518,837	520,728	522,439	(3,424)	519,015
Transfer from GF - World Arena	375,000	-	-	-	-	-
Transfer from MLO Fund	4,030,422	5,553,838	12,051,682	10,955,000	4,200,000	15,155,000
Transfer from MLO - Non-recurring	-	8,000,000	-	-	1,036,311	1,036,311
Transfer from General Fund	5,917,300	5,120,000	4,500,000	3,500,000	1,000,000	4,500,000
Transfer from GF - non-recurring	-	-	635,000	1,000,000	(700,000)	300,000
<b>Total Financing Sources</b>	<b>11,493,733</b>	<b>19,649,683</b>	<b>31,047,410</b>	<b>15,977,439</b>	<b>5,532,887</b>	<b>21,510,326</b>
<b>Total Resources Available</b>	<b>23,619,174</b>	<b>36,711,038</b>	<b>54,373,208</b>	<b>46,924,995</b>	<b>796,711</b>	<b>47,721,706</b>
<b>Expenditures</b>						
Capital Outlay Projects:						
Capital Reserve New Projects	3,570,282	5,348,554	10,292,252	5,931,961	(2,524,022)	3,407,939
Capital Reserve Carryover Projects	-	-	-	8,398,183	(3,704,152)	4,694,031
MLO New Projects	6,391	4,340,580	9,605,772	10,147,771	274,245	10,422,016
MLO Carryover Projects	-	-	-	8,981,173	3,812,750	12,793,923
Transportation Equipment	600,000	597,260	600,000	600,000	300,000	900,000
Technology Equipment	137,060	245,399	247,126	250,000	-	250,000
Technology Equipment - MLO	305,380	-	700,967	832,580	167,420	1,000,000
Furniture Replacement - MLO	-	-	-	250,000	-	250,000
Debt Service:						
Paying Agent Fees	2,795	2,855	5,320	7,000	-	7,000
Principal - 2019 COP	-	-	-	945,000	25,000	970,000
Principal - 2016 COP	440,000	445,000	455,000	465,000	5,000	470,000
Principal - 2009 COP	2,775,000	2,870,000	2,980,000	3,100,000	(3,100,000)	-
Capitalized Leases	613,999	450,360	-	-	-	-
Interest Expense	481,198	370,849	249,328	441,316	(94,005)	347,311
Interest on Leases	35,201	6,648	-	-	-	-
Issuance Costs (COPs)	-	-	39,205	-	-	-
Capital Reserve Office	779,893	408,342	420,635	488,772	22,027	510,799
MLO Office	243,540	775,358	810,915	1,003,129	359,675	1,362,804
<b>Total Expenditures</b>	<b>9,990,739</b>	<b>15,861,205</b>	<b>26,406,520</b>	<b>41,841,885</b>	<b>(4,456,060)</b>	<b>37,385,825</b>
<b>Net Resources Over (Under)</b>						
<b>Expenditures</b>	<b>13,628,435</b>	<b>20,849,833</b>	<b>27,966,688</b>	<b>5,083,110</b>	<b>5,252,771</b>	<b>10,335,881</b>
<b>Reserves:</b>						
Restricted for COP uses - 16 & 19	2,910,654	2,953,924	12,678,707	-	-	-
Assigned for Capital Reserve	6,242,670	4,982,898	1,440,942	1,495,724	1,375,980	2,871,704
Assigned for MLO	3,475,111	11,913,011	12,847,039	2,587,386	3,876,792	6,464,178
Committed Emergency Contingency	1,000,000	1,000,000	1,000,000	1,000,000	-	1,000,000
<b>Total Reserves</b>	<b>13,628,435</b>	<b>20,849,833</b>	<b>27,966,688</b>	<b>5,083,110</b>	<b>5,252,771</b>	<b>10,335,881</b>
<b>Fund Balance, End of Year</b>	<b>\$ 13,628,435</b>	<b>\$ 20,849,833</b>	<b>\$ 27,966,688</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Appropriation</b>				<b>\$ 46,924,995</b>	<b>\$ 796,711</b>	<b>\$ 47,721,706</b>



**Colorado Springs School District 11**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**  
**Detail Schedule**  
**FY2021-22**

**FY21-22**  
47,721,706

<b>Facilities</b>		<b>Capital Reserve Funded Building Renovations/Repairs</b>		
Admin - South	Concrete Front Entry Stairs	30,000		
Admin - Central	Electrical Main Distribution Panel	67,500		
Chipeta ES	Gym Floor Abatement	199,248		
Coronado HS	Door Replacement	120,000		
Coronado HS	Landscaping and Fencing Upgrades	120,000		
District-Wide	Asphalt Pavement Repairs	100,000		
District-Wide	Foundation - Seal Building Joints with Caulk	50,000		
District-Wide	Education Specifications for New Schools	200,000		
District-Wide	Install EPO Switches for Kilns - Fire Code	25,000		
District-Wide	Mass Communication Upgrades for Lock-Down	25,000		
District-Wide	Swimming Pool Repairs	25,000		
Fremont ES	Door Replacement	64,800		
Grant ES	Door Replacement	43,470		
Holmes MS	Door Replacement	73,500		
Keller ES	Flooring - Gym Floor	40,500		
Keller ES	HVAC Replacement	1,490,250		
McAuliffe ES	Asphalt Pavement	44,021		
North MS	West Side Drainage Repairs	25,000		
Palmer HS - ERPS	Glass Storefront, Doors, and Frames	60,000		
Rudy ES	Gym Floor Abatement	184,400		
Russell MS	Door Replacement	72,000		
Scott ES	Landscaping and Fencing Upgrades	40,000		
Steele ES	Stage Lighting	25,000		
Stratton ES	Sanitary Sewer Piping	54,000		
Swigert MS	Stage Curtains & Rigging	35,000		
Twain ES	Door Replacement	147,000		
Whittier ES	Sanitary Sewer Piping	47,250		
		<b>Total Building Renovations/Repairs</b>		<b>3,407,939</b>
<b>Transportation</b>	Buses, vehicles - annual renewal allowance	900,000		<b>900,000</b>
<b>Technology</b>	Allowance for technology equipment replacement	250,000		<b>250,000</b>
		<b>Capital Reserve Carryover Projects</b>		
Admin - South	Data Center Upgrade	1,100,000		
Carver ES	Roofing	20,000		
Chipeta ES	HVAC Upgrades	194,786		
Coronado HS	Security Alarm Upgrade	40,000		
Facilities	Drinking Water Study	417,826		
Facilities	Grounds Shop Lean To	159,466		
Facilities	Energy Savings Projects	21,338		
Garry Berry Stadium	Roofing	35,000		
Howbert ES	Add Air Conditioning	1,000,000		
Madison ES	Roofing	60,000		
Mitchell HS	Fire Sprinkler Upgrades	6,845		
Palmer HS - Main	Roofing	75,000		
Palmer HS	Security Alarm Upgrade	75,000		
RJWAC	Fire Alarm System Replacement	284,700		
RJWAC	Roofing	312,222		
Roosevelt CS	Additions and renovation - Design & Construction	585,798.10		
Rudy ES	Roofing	15,000		
Steele ES	Potable Water System Upgrades	92,400		
Steele ES	Roofing	15,000		
Tesla EOS	Potable Water System Upgrades	103,650		
Whittier	Roofing	80,000.00		
		<b>Total Carryover Projects</b>		<b>4,694,031</b>

**Colorado Springs School District 11**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**  
**Detail Schedule**  
**FY2021-22**

**2017 MLO Funded Projects**

AcademyACL CS	Irrigation System Upgrades	60,000	
Coronado HS	Flooring	600,000	
Coronado HS	Potable Water System Upgrades	250,000	
District-Wide	ADA Upgrades	250,000	
District-Wide	Energy Savings Projects	350,000	
District-Wide	Irrigation System Upgrades	545,000	
District-Wide	Playground Upgrades	79,000	
Garry Berry Stadium	HVAC Upgrades	42,000	
Jenkins MS	Fire Alarm System Replacement	406,672	
King ES	Irrigation System Upgrades	300,000	
Madison ES	Asphalt Pavement Replacement	126,365	
Madison ES	Installation of Retaining Wall	250,000	
Mann MS	Potable Water System Upgrades	300,000	
Martinez ES	Irrigation System Upgrades	150,000	
Mitchell HS	HVAC Upgrades	5,003,275	
Monroe ES	Potable Water System Upgrades	140,000	
Palmer HS	Renovate Ticket Booths in Lobby	25,000	
Palmer HS	Sanitary Sewer Upgrades	54,000	
Palmer HS	Potable Water System Upgrades	250,000	
Palmer HS - ERPS	Fire Alarm System Replacement	193,298	
RJWAC	Asphalt Pavement in Bus Loop Replacement	100,000	
RJWAC	Exterior Lighting Replacement	20,000	
Rudy ES	HVAC Upgrades	12,000	
Sabin MS	Storm Sewer System Upgrades in West Parking Lot	125,000	
Scott ES	Fire Alarm System Replacement	203,774	
Steele ES	Drainage Improvements on Playground	216,000	
Stratton ES	Potable Water System Upgrades	109,500	
Stratton ES	Roofing - Gym	11,882	
Stratton ES	Sanitary Sewer Upgrades	36,500	
Swigert MS	HVAC Upgrades	12,000	
Tesla EOS	Irrigation System Upgrades	60,000	
Trailblazer ES	HVAC Upgrades	23,000	
Whittier ES	Exterior Lighting Replacement	15,000	
Whittier ES	Potable Water System Upgrades	102,750	
<b>Total 2017 MLO Funded Projects</b>			<b>10,422,016</b>

<b>Technology</b>	MLO allowance for technology equipment replacement	<u>\$ 1,000,000</u>	<b>1,000,000</b>
<b>Furniture</b>	Allowance for school furniture replacement	<u>250,000</u>	<b>250,000</b>

**MLO Carryover Projects**

Admin - Central	Elevator Modernization	88,000
Admin - Central	Fire Sprinkler Upgrades	12,000
Admin - South	Data Center Upgrade	350,850
Audubon ES	Kitchen Remodel	30,000
Bristol ES	HVAC Upgrade	529,481
Bristol ES	Flooring	15,000
Bristol ES	Playground Upgrades	114,000
Carver ES	Fire Sprinkler Upgrades	5,800
Carver ES	Gym Floor	33,500
Carver ES	HVAC Upgrade	1,175,440
Chipeta ES	Playground Upgrades	95,000
Columbia ES	Kiln Upgrades	20,000
Columbia ES	Kitchen Remodel	30,000
Columbia ES	Potable Water System Upgrades	44,000
Coronado HS	Fire Sprinkler Upgrades	25,000
Distribution Center	Fire Sprinkler Upgrades	39,545
Doherty HS	Fire Sprinkler Upgrades	48,000
Doherty HS	Pool Room Upgrades	110,080
Edison ES	Flooring	10,000
Edison ES	Potable Water System Upgrades	53,150

**Colorado Springs School District 11**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**  
**Detail Schedule**  
**FY2021-22**

**MLO Carryover Projects (Continued)**

EDSS	Remodel	425,000	
Facilities	Door Hardware Upgrades	240,000	
Galileo MS	Fire Sprinkler Upgrades	72,000	
Garry Berry Stadium	Lighting Upgrade	180,000	
Garry Berry Stadium	Site Improvements / ADA Parking	148,747	
Garry Berry Stadium	Track and Field Replacement	1,900,000	
Grant ES	Flooring	14,000	
Grant ES	Potable Water System Upgrades	104,100	
Grant ES	Roofing	452,980	
Grant ES	Playground Upgrades	75,000	
Holmes MS	Asphalt Upgrades	75,000	
Jackson ES	Gym Floor Replacement	65,400	
Jackson ES	Playground Upgrades	62,000	
Keller ES	Fire Sprinkler Upgrades	6,000	
Keller ES	HVAC Upgrades	114,150	
Keller ES	Potable Water System Upgrades	189,550	
King ES	HVAC Upgrades	458,150	
King ES	Playground Upgrades	65,000	
Madison ES	HVAC Upgrades	1,616,044	
Madison ES	Potable Water System Upgrades	80,000	
Mann MS	Fire Sprinkler Upgrades	12,000	
Mann MS	Electrical System Upgrades	125,000	
Mann MS	HVAC Upgrades	850,000	
Mann MS	Exterior Lighting Replacement	59,879	
Mann MS	Stage Curtains and Rigging	10,800	
Martinez ES	Duct Cleaning and Boiler Room Upgrades	30,000	
Martinez ES	Roofing	65,000	
Mitchell HS	Elevator Modernization	115,000	
Mitchell HS	Fire Sprinkler Upgrades	12,000	
Mitchell HS	Security Alarm Replacement	75,000	
Mitchell HS	Flooring	128,000	
North MS	Fire Alarm System Replacement	139,504	
Palmer HS	Elevator Modernization	55,000	
Palmer HS	Flooring	33,367	
Palmer HS	Security Alarm Replacement	75,000	
Palmer HS	Stage Smoke Vent Replacement	95,547	
RJWAC	Fire Sprinkler Upgrades	6,000	
RJWAC	Potable Water System Upgrades	490,859	
Rogers ES	Boiler System Upgrade	375,000	
Russell MS	Fire Sprinkler Upgrades	6,000	
Sabin MS	Stage Curtains and Rigging	20,250	
Swigert MS	Asphalt Upgrades	45,000	
Swigert MS	Flooring	16,250	
Swigert MS	Irrigation System Upgrades	400,000	
Swigert MS	Security Alarm System Upgrades	40,000	
Taylor ES	Countertops and Cabinets	87,500	
Tesla EOS	Transition Renovations	25,000	
Twain ES	Flooring	25,000	
Twain ES	Playground Upgrades	75,000	
Trailblazer ES	Lighting Upgrade	125,000	
Wilson ES	Roofing	4,000	
<b>Total MLO Carryover Projects</b>			<b>12,793,923</b>

**Colorado Springs School District 11**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**  
**Detail Schedule**  
**FY2021-22**

<b>Debt Service</b>	
Paying agent fees	7,000
COP 2019 principal - AcademyACL CS Expansion	415,000
COP 2019 interest - AcademyACL CS Expansion	177,078
COP 2019 principal - Roosevelt CS Expansion	555,000
COP 2019 interest - Roosevelt CS Expansion	121,218
COP 2016 principal	470,000
COP 2016 interest	49,015
<b>Total Debt Service</b>	<b>1,794,311</b>
<b>Capital Reserve Office</b>	
Professionals (procurement)	49,385
Professionals (facilities)	241,633
ESP salaries	24,756
Fringe benefits (Procurement)	16,572
Fringe benefits (Professionals)	83,791
Fringe benefits (ESP)	8,962
Mileage Allowance - Professionals	5,250
Legal services	5,000
Professional services	58,000
Other purchase services	3,950
Printing	1,000
Mileage reimbursement	500
Supplies	2,000
Software	5,000
Furniture and small equipment	5,000
<b>Total Capital Reserve Office</b>	<b>510,799</b>
<b>2017 MLO Capital Reserve Office</b>	
Administrator salaries	217,866
Professionals salaries	386,614
Clerical salaries	151,205
Professionals salaries - Procurement	197,540
Administrator benefits	76,502
Professionals benefits	134,066
Clerical benefits	53,767
Professionals benefits - Procurement	55,644
Mileage Allowance - Professionals	12,600
Legal services	1,000
Professional / Planning services	30,000
Copier repairs	2,000
Other Purchase Services	5,000
Printing	2,500
Training / Travel	2,500
Mileage Reimbursement	1,400
Supplies	4,000
Software	10,000
Technology Equipment	10,000
Furniture and small equipment	8,600
<b>Total Capital Reserve Office</b>	<b>1,362,804</b>
Assigned for future projects - 2017 MLO contingency	6,464,178
Assigned for future projects - capital reserve contingency	2,871,704
Committed emergency contingency	1,000,000
<b>Total Reserves</b>	<b>10,335,881</b>
<b>Total Capital Reserve Budget</b>	<b>\$47,721,706</b>

**Colorado Springs School District 11**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**  
**Schedule of Debt Service**  
**FY2021-22**  
ANNUAL DEBT SERVICE REQUIREMENT

Year	2016 ES Renovation Certificates of Participation		2019 Charter School Certificates of Participation		Total Annual Debt Service Requirement	
	(1)		(2)			
	Principal	Interest	Principal	Interest	Principal	Interest
FY 2021-22	470,000	49,015	970,000	298,296	1,440,000	347,311
FY 2022-23	480,000	40,455	995,000	274,102	1,475,000	314,557
FY 2023-24	490,000	31,715	1,015,000	249,353	1,505,000	281,068
FY 2024-25	495,000	22,840	1,045,000	223,982	1,540,000	246,822
FY 2025-26	505,000	13,830	1,070,000	197,932	1,575,000	211,762
FY 2026-27	515,000	4,640	1,090,000	171,326	1,605,000	175,966
FY 2027-28			1,120,000	144,100	1,120,000	144,100
FY 2028-29			1,150,000	116,127	1,150,000	116,127
FY 2029-30			1,175,000	87,475	1,175,000	87,475
FY 2030-31			525,000	66,066	525,000	66,066
FY 2031-32			540,000	52,008	540,000	52,008
FY 2032-33			555,000	37,554	555,000	37,554
FY 2033-34			565,000	22,770	565,000	22,770
FY 2034-35			580,000	7,656	580,000	7,656
<b>TOTALS</b>	<b>\$ 2,955,000</b>	<b>\$ 162,495</b>	<b>\$ 12,395,000</b>	<b>\$ 1,948,747</b>	<b>\$ 15,350,000</b>	<b>\$ 2,111,242</b>

(1) In May 2016, the District issued certificates of participation (COP's), for the purpose of renovating Adams Elementary School. The term of the 2016 obligation is from from December 1, 2016 through December 2026. The COPs have a fixed coupon rate of 1.802 percent.

(2) In August 2019, the District issued certificates of participation (COP's), for the purpose of renovating AcademyACL Charter School and Roosevelt Charter Academy. The term of the 2019 obligation for AcademyACL is from December 1, 2020 through December 2034 and December 2029 for Roosevelt. The COPs have a fixed coupon rate of 2.64 perecent and 2.33 percent respectively.

Note : This budget provides for the appropriation by the Board of Education for the debt obligations of D11 during FY21/22.



**Colorado Springs School District 11**  
**INTERNAL SERVICE FUNDS**  
**Combining Schedule of Revenues, Expenditures, and Net Assets**  
**FY2021-22**

	<b>Risk-Related Activity Fund</b>	<b>Production Printing Fund</b>	<b>Total Internal Service Funds</b>
<b>Operating Revenues</b>			
Charges for Services	\$ -	\$ 2,546,879	\$ 2,546,879
Employee Contributions	10,153,431	-	10,153,431
Employer Contributions	21,454,426	-	21,454,426
<b>Total Operating Revenues</b>	<b>31,607,857</b>	<b>2,546,879</b>	<b>34,154,736</b>
<b>Operating Expenses</b>			
Claims Payments	2,866,774	-	2,866,774
Premium, Claim Admin., IBNR	28,212,000	-	28,212,000
Administration	678,666	-	678,666
Production Printing	-	2,516,401	2,516,401
<b>Total Operating Expenses</b>	<b>31,757,440</b>	<b>2,516,401</b>	<b>34,273,841</b>
<b>Net Operating Profit (Loss)</b>	<b>(149,583)</b>	<b>30,478</b>	<b>(119,105)</b>
<b>Non-Operating Revenues and (Expenses)</b>			
Investment/Interest Income	15,000	-	15,000
Transfer in from Mill Levy Fund	7,448	49,522	56,970
Transfer In(Out) General Fund	1,100,000	(80,000)	1,020,000
<b>Total Non-Operating Revenues and (Expenses)</b>	<b>1,122,448</b>	<b>(30,478)</b>	<b>1,091,970</b>
<b>Net Income (Loss)</b>	<b>972,865</b>	<b>-</b>	<b>972,865</b>
<b>Beginning Net Assets</b>	<b>3,020,069</b>	<b>885,764</b>	<b>3,905,833</b>
<b>Net Assets, End of Year</b>	<b>\$ 3,992,934</b>	<b>\$ 885,764</b>	<b>\$ 4,878,698</b>
<b>Fund Appropriation</b>			
Total Operating Revenues	\$ 31,607,857	\$ 2,546,879	34,154,736
Beginning Retained Earnings	3,020,069	885,764	3,905,833
Non Operating Revenues	1,122,448	(30,478)	1,091,970
Invested in Fixed Assets	-	(690,825)	(690,825)
<b>Total Appropriation</b>	<b>\$ 35,750,374</b>	<b>\$ 2,711,340</b>	<b>\$ 38,461,714</b>

BUDGET ADMINISTRATOR: Kent Poe

FUND: Risk Related Activities

DIVISION HEAD: Brian Cortez

DATE: May 26, 2021

### **RISK RELATED ACTIVITY FUND (RRAF)**

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

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

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

- II. The dental-PPO Premier, dental-PPO, and the vision program are all self-funded; the IBNR and CFR are maintained for each in FY2021-22. 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 FY2021-22 budget includes 3% premium increase for the medical, 5.9% increase for the vision plan, no increase to the dental plans, District paid life, long-term disability or short-term disability. The reserves for each of the plans are also fully funded for FY2021-22.

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

- I. **IBNR reserve** is required by proper fund accounting to account for future claims payments that have occurred but have not been processed. The reserves for FY2021-22 are fully funded at the rate set by the actuary. The following percentages of estimated claims are used to set the reserves:



A.	Medical	10.0 percent *
B.	Vision	3.0 percent **
C.	Dental	9.0 percent **

\* This is held by the BEST trust and will be used to pay claims if the trust is terminated.

\*\* This is based on IBNR for December 2020. Actual IBNR for FY2021-22 will not be available until after the end of the current plan year.

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

The following chart indicates the employees in Fund 64. An adjustment was made to the actual professional FTE due to rounding.

POSITIONS	FY2018-19 AUTHORIZED	FY2019-20 AUTHORIZED	FY2020-21 MID-YEAR	CHANGE	FY2021-22 ADOPTED
Administrative	0.70	0.70	0.70	0.00	0.70
Professional	1.60	1.60	1.60	0.00	1.60
ESP	2.00	2.00	2.00	0.00	2.00
Teacher	0.00	0.00	0.00	0.00	0.00
TOTAL FTE	4.30	4.30	4.30	0.00	4.30

**Colorado Springs School District 11**  
**RISK RELATED ACTIVITY FUND**  
**Schedule of Revenues, Expenses, and Net Position**  
**Adopted FY2021-22**

	Actual			Budget		
	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Mid-Year	Change	2021-22 Adopted
<b>Operating Revenues</b>						
Employee Contributions	\$ 7,892,731	\$ 8,187,941	\$ 8,189,758	\$ 9,385,098	768,333	\$ 10,153,431
Employer Contributions	19,396,866	19,794,450	19,637,390	22,695,040	(1,240,614)	21,454,426
<b>Total Operating Revenues</b>	<b>27,289,597</b>	<b>27,982,391</b>	<b>27,827,148</b>	<b>32,080,138</b>	<b>(472,281)</b>	<b>31,607,857</b>
<b>Operating Expenses</b>						
Medical	25,150,110	27,336,057	30,754,410	27,629,293	33,475	27,662,768
Dental - PPO	1,848,040	1,858,401	1,658,651	2,323,106	(8,879)	2,314,227
Dental - EPO	354,714	411,690	338,152	422,622	-	400,100
Life Insurance	602,773	669,129	674,919	599,031	78,969	678,000
Life Insurance-Supplemental	159,731	165,295	176,063	181,000	(3,000)	178,000
Long-Term Disability	145,582	135,094	138,989	155,794	(8,794)	147,000
Short-Term Disability	88,871	100,947	108,616	111,901	4,099	116,000
Vision	227,514	259,463	206,453	211,888	49,457	261,345
<b>Total Operating Expenses</b>	<b>28,577,335</b>	<b>30,936,076</b>	<b>34,056,253</b>	<b>31,634,635</b>	<b>145,327</b>	<b>31,757,440</b>
<b>Operating Profit (Loss)</b>	<b>(1,287,738)</b>	<b>(2,953,685)</b>	<b>(6,229,105)</b>	<b>445,503</b>	<b>(617,608)</b>	<b>(149,583)</b>
<b>Non-operating Revenues</b>						
Investment Income	765,551	425,376	448,807	15,000	-	15,000
Operating transfer in from 2017 MLO Fund	6,586	7,448	7,448	7,448	-	7,448
Operating transfer from General Fund	-	-	3,000,000	-	1,100,000	1,100,000
<b>Total Non-operating Revenues</b>	<b>772,137</b>	<b>432,824</b>	<b>3,456,255</b>	<b>22,448</b>	<b>1,100,000</b>	<b>1,122,448</b>
<b>Net Income (Loss)</b>	<b>(515,601)</b>	<b>(2,520,861)</b>	<b>(2,772,850)</b>	<b>467,951</b>	<b>482,392</b>	<b>972,865</b>
<b>Beginning Net Position</b>	<b>8,626,346</b>	<b>8,110,745</b>	<b>5,589,884</b>	<b>2,817,034</b>	<b>203,035</b>	<b>3,020,069</b>
<b>Net Position, End of Year (Appropriated &amp; Reserved)</b>	<b>\$ 8,110,745</b>	<b>\$ 5,589,884</b>	<b>\$ 2,817,034</b>	<b>\$ 3,284,985</b>	<b>685,427</b>	<b>\$ 3,992,934</b>
<b>Fund Appropriation</b>						
Operating Revenues				\$ 32,080,138	\$ (472,281)	\$ 31,607,857
Non-Operating Revenues				22,448	1,100,000	1,122,448
Beginning Net Position				2,817,034	203,035	3,020,069
<b>Total Appropriation</b>				<b>\$ 34,919,620</b>	<b>\$ 830,754</b>	<b>\$ 35,750,374</b>

**INTERNAL SERVICE FUND - RISK RELATED ACTIVITIES**  
**Supplemental Schedule of Revenues & Expenses**  
**FY2021-22 Adopted Budget**

	28810 HEALTH	28820 DENTAL PPO	28830 BASIC LIFE	28831 LIFE SUPP	28840 LONG-TERM DISABILITY	28841 SHORT-TERM DISABILITY	28850 VISION	28860 DENTAL EPO	EMPLOYEE BENEFITS TOTAL
<b>BEGINNING NET POSITION</b>									
Retained Earnings	-	540,566	-	-	-	-	13,000	17,000	570,566
Reserve (BEST)	2,449,503	-	-	-	-	-	-	-	2,449,503
<b>Total Beginning Net Position</b>	<b>2,449,503</b>	<b>540,566</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,000</b>	<b>17,000</b>	<b>3,020,069</b>
<b>OPERATING REVENUES</b>									
Premiums:									
Employee - Benefits	8,394,621	943,824	-	178,000	147,000	116,000	151,486	222,500	10,153,431
Employer - Benefits	19,689,130	829,837	678,000	-	-	-	96,859	160,600	21,454,426
<b>Premium Subtotal</b>	<b>28,083,751</b>	<b>1,773,661</b>	<b>678,000</b>	<b>178,000</b>	<b>147,000</b>	<b>116,000</b>	<b>248,345</b>	<b>383,100</b>	<b>31,607,857</b>
Earnings on Investments	15,000	-	-	-	-	-	-	-	15,000
Transfer In from 2017 MLO	7,448	-	-	-	-	-	-	-	7,448
Transfer In from General Fund	1,100,000	-	-	-	-	-	-	-	1,100,000
<b>Total Revenue</b>	<b>29,206,199</b>	<b>1,773,661</b>	<b>678,000</b>	<b>178,000</b>	<b>147,000</b>	<b>116,000</b>	<b>248,345</b>	<b>383,100</b>	<b>32,730,305</b>
<b>Total Revenue and Beginning Net Position</b>	<b>31,655,702</b>	<b>2,314,227</b>	<b>678,000</b>	<b>178,000</b>	<b>147,000</b>	<b>116,000</b>	<b>261,345</b>	<b>400,100</b>	<b>35,750,374</b>
<b>OPERATING EXPENSES</b>									
Claims Payments	-	2,235,329	-	-	-	-	248,345	383,100	2,866,774
Claims Admin, Premiums, IBNR:	-	63,000	-	-	-	-	13,000	17,000	93,000
Premium Payments	27,000,000	-	678,000	178,000	147,000	116,000	-	-	28,119,000
Claims Administration Total	27,000,000	2,298,329	678,000	178,000	147,000	116,000	261,345	400,100	31,078,774
<i>Fund Administration:</i>									
Salaries	316,002	12,535	-	-	-	-	-	-	328,537
Employee Benefits	86,021	3,363	-	-	-	-	-	-	89,384
Purchased Services	226,545	-	-	-	-	-	-	-	226,545
Legal Expenses	5,000	-	-	-	-	-	-	-	5,000
Print/Staff Dev/M	24,500	-	-	-	-	-	-	-	24,500
Supplies & Materials	1,700	-	-	-	-	-	-	-	1,700
Equipment	3,000	-	-	-	-	-	-	-	3,000
<i>Administration Subtotal</i>	<i>662,768</i>	<i>15,898</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>678,666</i>
<b>Total Operating Expenses</b>	<b>27,662,768</b>	<b>2,314,227</b>	<b>678,000</b>	<b>178,000</b>	<b>147,000</b>	<b>116,000</b>	<b>261,345</b>	<b>400,100</b>	<b>31,757,440</b>
<b>RESERVES &amp; LIABILITIES</b>									
Claim Fluctuation Reserve & Prepaid Accrual	3,992,934	-	-	-	-	-	-	-	3,992,934
<b>Net Position, End of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL APPROPRIATION</b>	<b>\$ 31,655,702</b>	<b>\$ 2,314,227</b>	<b>\$ 678,000</b>	<b>\$ 178,000</b>	<b>\$ 147,000</b>	<b>\$ 116,000</b>	<b>\$ 261,345</b>	<b>\$ 400,100</b>	<b>\$ 35,750,374</b>

BUDGET ADMINISTRATOR: Joe W. Morin

FUND: Production Printing

DIVISION HEAD: Brian Cortez

DATE: May 26, 2021

### PRODUCTION PRINTING FUND

The Production Printing Department oversees printing and copying, 209 convenience copiers, the mailroom, and the District's student and staff identification cards at six locations throughout the District. Printing locations are comprised of one full-service main facility, and one satellite copy center located in each of the District's four high schools and one at the Roy J. Wasson Academic Campus. Production Printing is an internal service fund designed to efficiently support the District's student and staff population with best-value products and services focused on student achievement. Nationally recognized as one of the most technologically advanced and well-equipped facilities in the state of Colorado, charges for services rendered are approximately fifty 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 neighboring 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: [www.d11.org/printing](http://www.d11.org/printing), where customers may simply navigate to the location of their choice, fill out a job ticket, attach their file electronically, and submit the 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. Less than 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 all expenses including indirect costs and overhead, salaries, benefits, and any consumables used in production. At fiscal year-end, the department's retained earnings fund balance is sufficient to fully fund depreciation, maintain a reasonable contingency reserve level, and support future capital costs and emerging opportunities. An operating margin of approximately 5.1 percent is projected for 2021-2022, keeping the fund in sound financial condition, and a five-year equipment plan is maintained to further equipment and technological upgrades. Approximately 37 percent of the department's budget is utilized for salaries and benefits, the remaining 63 percent is reserved for daily operating capital to purchase consumables such as paper, toners, and supplies used to produce a value-added product. A 4.4 percent return-on-investment is a reflection of the fund's 29-year average net income contribution to retained earnings of \$70,510. A four percent education support professional incentive bonus is established to recognize all department employees for achieving predetermined department financial objectives.

A just-in-time management philosophy, cross training, cutting-edge technology and close scrutiny with regard to waste, efficiency, and increased productivity, have yielded an industry benchmark pricing structure. Yet, while labor costs continue to increase, the fund typically transfers residual equity (net profit or cash) and/or indirect costs (utilities, payroll, etc.) annually to the general fund. A residual equity transfer is designed to transfer excess equity directly from one fund to another without impacting the income statement. Transfers for the past 29 years total over \$2.76 million, supporting our goal to keep the resources as close to the child as possible. Automated invoicing and free daily delivery to each site keeps staff in the buildings resulting in increased focus on students, time savings, elimination of mileage reimbursements, and reduction of risk of accident or injury. In addition to the annual contribution, Production Printing's pricing structure saves the District over \$2 million annually.

Products produced consist of: awards, booklets, brochures, bulletins, business cards, calendars, certificates, classroom materials, color charts and graphs, full color envelopes, flyers, invitations, labels, memo pads, carbonless forms, newsletters, note cards, posters, programs, publications, reports, resumes, stationery, table tents, tickets, transparencies, 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 2018-19 AUTHORIZED	FY 2019-20 AUTHORIZED	FY 2020-21 MID-YEAR	CHANGE	FY 2021-22 ADOPTED
Administrative	0.00	0.00	0.00	0.00	0.00
Professional	2.00	2.00	2.00	0.00	2.00
ESP	18.00	18.00	18.00	0.00	18.00
TOTAL FTE	20.00	20.00	20.00	0.00	20.00

**Colorado Springs School District 11**  
**PRODUCTION PRINTING FUND**  
**Schedule of Revenues, Expenses, and Retained Earnings**  
**Adopted FY2021-2022**

	Actual			Budget		
	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Mid-Year	Change	2021-22 Adopted
<b>Operating Revenues</b>						
Printing	1,704,004	1,626,630	1,449,811	2,315,628	25,583	2,341,211
Mail	-	-	-	89,052	-	89,052
Pony	-	-	-	116,616	-	116,616
<b>Total Operating Revenues</b>	<b>1,704,004</b>	<b>1,626,630</b>	<b>1,449,811</b>	<b>2,521,296</b>	<b>25,583</b>	<b>2,546,879</b>
<b>Operating Expenses:</b>						
<b>Printing</b>						
Professional Salaries	48,725	55,879	55,713	147,981	37,781	185,762
Professional Benefits	22,153	24,054	24,304	66,591	(9,073)	57,518
Crafts & Trades Salaries	370,409	436,363	448,367	507,987	184,574	692,561
Temp Pay - Crafts & Trades	16,419	17,465	7,449	6,103	-	6,103
Overtime Pay - Crafts & Trades	-	-	-	5,000	-	5,000
Incentive Pay - Crafts & Trades	-	-	-	19,170	388	19,558
Crafts & Trades Benefits	161,795	168,524	185,407	230,033	36,062	266,095
Purchased Services	607,419	527,012	397,076	829,728	(24,763)	804,965
Insurance	2,980	1,990	2,068	4,203	2,677	6,880
Supplies & Materials	195,077	182,475	191,041	373,980	(43,582)	330,398
Non-Capital Equipment	-	10,960	18	28,008	-	28,008
Depreciation	61,381	69,488	67,682	66,411	4,500	70,911
Utilities and Internal Costs	12,692	12,692	12,692	41,640	-	41,640
Contingency Reserve	-	-	-	162,981	(162,981)	-
Other	-	-	-	1,002	-	1,002
<b>Subtotal Printing</b>	<b>1,499,050</b>	<b>1,506,902</b>	<b>1,391,817</b>	<b>2,490,818</b>	<b>25,583</b>	<b>2,516,401</b>
<b>Mailroom</b>						
Crafts & Trades Salaries	45,872	45,872	42,050	-	-	-
Crafts & Trades Benefits	17,166	17,166	15,574	-	-	-
<b>Subtotal Mailroom</b>	<b>63,038</b>	<b>63,038</b>	<b>57,624</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating Expenses</b>	<b>1,562,088</b>	<b>1,569,940</b>	<b>1,449,441</b>	<b>2,490,818</b>	<b>25,583</b>	<b>2,516,401</b>
<b>Net Operating Profit (Loss)</b>	<b>141,916</b>	<b>56,690</b>	<b>370</b>	<b>30,478</b>	<b>-</b>	<b>30,478</b>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	1,448	2,136	2,758	-	-	-
Sale of capital assets	(2,834)	-	-	-	-	-
Transfers In from 2017 MLO	47,646	49,522	49,522	49,522	-	49,522
Transfers from (to) General Fund	(80,000)	(80,000)	(80,000)	(80,000)	-	(80,000)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(33,740)</b>	<b>(28,342)</b>	<b>(27,720)</b>	<b>(30,478)</b>	<b>-</b>	<b>(30,478)</b>
<b>Net Income</b>	<b>108,176</b>	<b>28,348</b>	<b>(27,350)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Net Position</b>	<b>749,240</b>	<b>857,416</b>	<b>885,764</b>	<b>858,414</b>	<b>27,350</b>	<b>885,764</b>
<b>Net Position, End of Year</b>	<b>857,416</b>	<b>885,764</b>	<b>858,414</b>	<b>858,414</b>	<b>27,350</b>	<b>885,764</b>

**Fund Appropriation**

Total Operating Revenues	2,521,296	25,583	2,546,879
Total Non-Operating Revenues (Expenses)	(30,478)	-	(30,478)
Beginning Net Position	858,414	27,350	885,764
Invested in capital assets, net of related debt	(690,825)	-	(690,825)
<b>Total Appropriation</b>	<b>2,658,407</b>	<b>52,933</b>	<b>2,711,340</b>

**Colorado Springs School District 11**

**PRODUCTION PRINTING FUND  
Five-Year Capital Needs Projections  
FY 2022 to 2026**

<b>FY</b>	<b>Description</b>	<b>Estimated Cost</b>
<b>21-22</b>	1 – Mailroom/Bindery Inserter/Sealer	\$35,000
<b>22-23</b>	1 – Envelope Press	\$30,000
<b>23-24</b>	1 – Postage Meter	\$20,000
<b>24-25</b>	10 – Satellite Copy Center Digital Presses	\$50,000
<b>25-26</b>	10 – Computers/Servers and Related Peripherals	\$20,000

BUDGET ADMINISTRATOR:	Laura Hronik	FUND: Private Purpose Trust Fund
DIVISION HEAD	Brian Cortez	DATE: May 26, 2021

### **PRIVATE PURPOSE TRUST FUND**

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

**Colorado Springs School District 11**  
**PRIVATE PURPOSE TRUST FUND**  
**Schedule of Revenues, Expenditures, and Fund Balance**  
**Adopted FY2021-22**

	Actual			Budget		
	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Mid-Year	Change	2021-22 Adopted
<b>Beginning Fund Balance</b>	\$ 50,401	\$ 70,313	\$ 79,277	\$ 79,047	\$ 320,953	\$ 400,000
<b>Revenues</b>						
Interest	662	1,414	1,094	1,500	(1,000)	500
Donations	20,000	10,000	-	350,000	(340,000)	10,000
<b>Total Revenues</b>	<b>20,662</b>	<b>11,414</b>	<b>1,094</b>	<b>351,500</b>	<b>(341,000)</b>	<b>10,500</b>
<b>Total Resources Available</b>	<b>71,063</b>	<b>81,727</b>	<b>80,371</b>	<b>430,547</b>	<b>(20,047)</b>	<b>410,500</b>
<b>Expenditures</b>						
M Ahern (2190B)	750	750	-	988	2	990
Lew Reimer (2190L)	-	70	-	146	-	146
Perkins (2191A)	-	-	-	1,546	3	1,549
M Reed (2191B)	-	-	-	14,757	30	14,787
Holmes Media (2191C)	-	148	-	12,453	25	12,478
S Reitz (2191D)	-	-	-	7,088	14	7,102
Ron Robinson (2191E)	-	-	-	11,408	23	11,431
H Christensen (2191F)	-	-	-	2,467	5	2,472
S Karcher (2191G)	-	-	-	10,291	21	10,312
Dan Furstenau (2191H)	-	1,482	1,324	17,903	36	17,939
Darlene Johnson (2191J/2191K/2191L)	-	-	-	330,000	(8,706)	321,294
Other	-	-	-	21,500	(11,500)	10,000
<b>Total Expenditures</b>	<b>750</b>	<b>2,450</b>	<b>1,324</b>	<b>430,547</b>	<b>(20,047)</b>	<b>410,500</b>
<b>Fund Balance, End of Year</b>	<b>\$ 70,313</b>	<b>\$ 79,277</b>	<b>\$ 79,047</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Total Appropriation**

<b>\$ 430,547</b>	<b>\$ (20,047)</b>	<b>\$ 410,500</b>
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The following outlines the FY 21/22 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
Support Teachers (Art, Music, P.E.)	0 – 199 = 2.0 FTE 200 – 299 = 2.5 FTE 300 + = 3.0 FTE
Counselors	1.0 FTE per school (33 FTE phased in 2018-19 through 2022-23) <b>MLO Total:</b> 6.0 FTE in 18-19, 19-20, 20-21. Additional 6.0 FTE in 21-22
Teacher Learning Coaches (TLC)	.5 FTE per small school (less than 250 students) 1.0 FTE per school over 250 students
Library Tech. Educators (LTE)	1.0 FTE per school.
Principals	1.0 FTE per school
Assistant Principals	450 - 524 students – 0 FTE to .5 FTE* per school 525 - 624 students - .5 FTE to 1.0 FTE* per school 625+ students – 1.0 FTE per school
Support Staff (office/clerical)	0 - 550 students – 16 hours per day per school (2.0 FTE) >550 students – 20 hours per day per school (2.5 FTE)
Support Staff (classroom)	Kindergarten – average <28 students/class – 4-hour aide per day per class Kindergarten – average >28 students/class – additional 2 hours' day aide time Grades 1 and 2 – average >28 students/class – 4-hour aide per day per class Grades 3, 4, 5 – average >30 students/class – 4-hour aide per day per class
Library Tech. Technicians (LTT)	The position of LTT is no longer a school-based position. The new model will provide a centrally-based Support Technician team providing library technology support for all schools.
Custodial Staff	1.0 FTE Building Manager 1.0 – 2.5 FTE Building Technicians
Special Education	Assigned by the Special Education Department (see guidelines on last page)

### **Middle Schools**

Classroom Teachers	Projected student enrollment of the school times the number of hours in a student's day divided by the number of hours teachers teach in a day divided by 30.0. Enrollment x 6.35 / 4.6 / 30
Counselors	2.0 FTE per school plus .5 with an enrollment of 1,000 students or more. Student Personnel Coordinators are counted as part of the counseling ratio. Additional 1.0 FTE per school to be phased in 2018-19 through 2022-23 with a total of 6.0 FTE phased in for 2018-19.
Library Tech Educators (LTE)	1.0 FTE per school
Principals	1.0 FTE per school
Assistant Principals	2.0 FTE per school
Support Staff (office & classroom)	40 – 48 hours per school (5.0 – 6.0 FTE)  The position of LTT is no longer a school-based position. The new model will provide a centrally-based Support Technician providing library technology support for all schools.
Campus Supervisors	16 hours per day per school (2.0 FTE) (1.0 FTE for West MS)

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

## **High Schools**

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

## **Alternative Education**

Classroom Teachers	Achieve / Digital – 13.5 FTE / 5 FTE Bijou School – 7.5 FTE Career Pathways – 7 FTE Odyssey Early College and Career Options – 11 FTE Roy J. Wasson Academic Campus – program based Tesla Educational Opportunity School – 13.5 FTE
Counselors	1.0 FTE each for Achieve Online, Bijou, Digital, Odyssey, and 2.0 FTE for Tesla.
Library Tech Educators (LTE)	1.0 FTE at Roy J. Wasson Academic Campus
Executive Director	Roy J. Wasson Academic Campus – 1.0 FTE

Principals	Achieve Online / Digital School – 1.0 FTE Bijou School – 1.0 FTE Odyssey Early College and Career Options – 1.0 FTE Tesla Educational Opportunity School – 1.0 FTE
Assistant Principals	Achieve Online / Digital School – 1.0 FTE Tesla Educational Opportunity School – 1.0 FTE
Support Staff	21.7 FTE – Across Alternative Sites Achieve/Digital – 5.0 FTE Adult Ed – 1.0 FTE Bijou – 2.0 FTE Career Pathways – 2.0 FTE Odyssey Early College and Career Options – 3.2 FTE TESLA – 3.0 FTE Voc. Ed – 2.0 FTE RJWAC – 3.5 FTE
Library Tech Technicians (LTT)	The position of LTT is no longer a school-based position. The new model will provide a centrally-based Support Technician team providing library technology support for all schools.
Campus Supervisors	5.0 FTE - 6.0 FTE for Roy J. Wasson Academic Campus (1.0 FTE for Lead Campus Supervisor)
MasterGroup 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 Adopted FY 2021-22 Budget**

Program Number	FUND GENERAL FUND	FY20 Adopted and Board Approved Staffing Levels					FY21 Adopted and Board Approved Staffing Levels				
		Teacher	Admin	Prof	ESP	Total	Teacher	Admin	Prof	ESP	Total
00100	Elementary	563.90			53.88	617.78	570.30			50.58	620.88
00200	Middle School	263.10			6.88	269.98	249.20			7.88	257.08
00300	High School	282.00			6.00	288.00	269.30			5.01	274.31
009AV	AVID Program	2.00				2.00	4.40				4.40
	<i>Total All Schools</i>	1,111.00	0.00	0.00	66.76	1,177.76	1,093.20	0.00	0.00	63.47	1,156.67
00400	BV Montessori Tuition Presch	0.60			2.62	3.22	1.10			2.64	3.74
00700	Gifted & Talented	41.60				41.60	40.60				40.60
00900	Differentiated Staffing	30.70				30.70	11.50				11.50
00901	Spark Online					0.00					0.00
009AC	Achieve Online School	13.50			1.00	14.50	13.50			1.00	14.50
009AL	Alternative Programs	35.00				35.00	36.50				36.50
009DS	Digital High School	5.50				5.50	5.50				5.50
009EC	Early College High School	11.00				11.00	12.00				12.00
009ES	ESL/Foreign Language Studies	46.00			19.63	65.63	39.95			21.48	61.43
009EX	Expelled Student Program	3.00				3.00	3.00				3.00
05110	Teaching and Learning Coaches	32.00				32.00	30.50				30.50
08910	Junior ROTC	7.00				7.00	7.00				7.00
17000	Special Education	127.20			234.30	361.50	127.71			233.29	361.00
17710	Speech Pathology	32.24			0.88	33.12	32.24			0.88	33.12
17910	Special Education - Early Childhood	10.00			26.73	36.73	10.00			28.35	38.35
17990	Special Education - Transition	3.00			3.00	6.00	3.00			3.00	6.00
	<i>Total General Education</i>	1,509.34	0.00	0.00	354.92	1,864.26	1,467.30	0.00	0.00	354.11	1,821.41
21110	Attendance Services		1.00	1.00	2.00	4.00		0.00	1.00	2.00	3.00
21130	Social Work Services	26.60				26.60	24.40				24.40
21140	Pupil Accounting			1.00	1.00	2.00			1.00	1.00	2.00
21150	Archives & Records			1.00	2.00	3.00			1.00	2.00	3.00
21180	Dropout Prevention Services	5.00				5.00	6.00				6.00
21190	Community Liaisons				9.88	9.88				9.88	9.88
21220	Counseling Services	86.40	0.00	2.00	1.00	89.40	92.70	1.00	2.00	1.00	96.70
21910	Before and After School Program					0.00					0.00
21260	Pupil Scheduling Services	3.00				3.00	3.00				3.00
21340	Nursing Services	16.10				16.10	16.10				16.10
21390	Medicaid Grant			1.00	3.00	4.00			0.00	0.00	0.00
21400	Psychological Services	18.40				18.40	20.80				20.80
21500	Audiologists	2.00				2.00	2.00				2.00
21600	OT and PT Services	8.00				8.00	8.00				8.00
21700	Behavior Services	4.00				4.00	4.00				4.00
	<i>Total Support Svcs - Students</i>	169.50	1.00	6.00	18.88	195.38	177.00	1.00	5.00	15.88	198.88
22110	Student Achievement & Accountability		4.00		2.00	6.00		4.00		2.00	6.00
22120	Curriculum Alignment	1.00	2.00	6.15	2.20	11.35	1.00	2.00	5.15	1.20	9.35
2212Y	Science Kit Refurbishment				3.00	3.00				3.00	3.00
22130	Inst. Staff Training Services	3.00		1.00	2.00	6.00	2.00		1.00	2.00	5.00
22140	Educational Data Support Svcs		1.00	4.00	3.00	8.00		1.00	4.00	3.00	8.00
22190	Empower	5.00		2.00		7.00	0.00		2.00		2.00
22210	Sprvsn of Learning Resources	1.00		3.00	5.00	9.00	0.00		4.00	4.00	8.00
22220	School Library Services	48.00			27.90	75.90	51.00			29.00	80.00
22240	Education Television Svcs			5.00	1.00	6.00			5.00	1.00	6.00
22310	Special Education Supervision		1.00	5.95	3.60	10.55		1.00	4.95	3.60	9.55
22320	Career / Tech Ed Supervision			1.00	1.00	2.00			2.00	1.00	3.00
22330	Adult Education Supervision		1.00		3.00	4.00		1.00		3.00	4.00
22340	Athletic Supervision		4.00	4.00	1.00	9.00		4.00	4.00	1.00	9.00
22350	ESL Supervision			1.00	1.00	2.00			1.00	0.50	1.50
22370	Gifted & Talented Supervision			1.00	1.00	2.00			1.00	0.50	1.50
22380	Spec Ed Early Childhood Sprvsn				1.00	1.00				1.00	1.00
22410	International Baccalaureate	5.50				5.50	3.50				3.50
22910	Equity & Inclusion					0.00					0.00
	<i>Total Support Svcs - Inst. Staff</i>	63.50	13.00	34.10	57.70	168.30	57.50	13.00	34.10	55.80	160.40
23120	Board Secretary/Clerk				1.00	1.00				1.00	1.00
23180	Staff Relations	0.25				0.25	2.00				2.00
23181	Staff Relations ESP Council				2.00	2.00				2.00	2.00
23210	Office of the Superintendent		2.00		1.00	3.00		2.00		1.00	3.00
23220	Community Relations Services					0.00					0.00
23240	Special Programs					0.00					0.00
23910	Charter School Administration			1.54		1.54			2.00		2.00
	<i>Total General Administration</i>	0.25	2.00	1.54	4.00	7.79	2.00	2.00	2.00	4.00	10.00
24110	Office of the Principal		83.00		185.56	268.56		84.00	1.00	184.82	269.82
24130	Business Mgmt High Schools		2.00		6.50	8.50		2.00		5.00	7.00
	<i>Total School Administration</i>	0.00	85.00	0.00	192.06	277.06	0.00	86.00	1.00	189.82	276.82

FY22 Requested Changes					FY22 Adopted Staffing Levels					PROGRAM
Teacher	Admin	Prof	ESP	Total	Teacher	Admin	Prof	ESP	Total	
(19.65)			(2.77)	(22.42)	550.65			47.81	598.46	00100
(11.10)			(1.00)	(12.10)	238.10			6.88	244.98	00200
4.00			0.99	4.99	273.30			6.00	279.30	00300
				0.00	4.40				4.40	009AV
(26.75)	0.00	0.00	(2.78)	(29.53)	1,066.45	0.00	0.00	60.69	1,127.14	Total All Schools
				0.00	1.10			2.64	3.74	00400
				0.00	40.60				40.60	00700
21.20				21.20	32.70				32.70	00900
19.00			0.81	19.81	19.00			0.81	19.81	00901
				0.00	13.50			1.00	14.50	009AC
7.00				7.00	43.50				43.50	009AL
1.00				1.00	6.50				6.50	009DS
(2.00)				(2.00)	10.00				10.00	009EC
0.05				0.05	40.00			21.48	61.48	009ES
				0.00	3.00				3.00	009EX
0.50				0.50	31.00				31.00	05110
				0.00	7.00				7.00	08910
0.79			1.01	1.80	128.50			234.30	362.80	17000
				0.00	32.24			0.88	33.12	17710
				0.00	10.00			28.35	38.35	17910
				0.00	3.00			3.00	6.00	17990
20.79	0.00	0.00	(0.96)	19.83	1,488.09	0.00	0.00	353.15	1,841.24	Total General Education

				0.00		0.00	1.00	2.00	3.00	21110
(3.30)				(3.30)	21.10				21.10	21130
		1.00	1.00	2.00			2.00	2.00	4.00	21140
				0.00			1.00	2.00	3.00	21150
				0.00	6.00				6.00	21180
				0.00				9.88	9.88	21190
15.40		1.00		16.40	108.10	1.00	3.00	1.00	113.10	21220
			2.00	2.00				2.00	2.00	21910
				0.00	3.00				3.00	21260
1.00				1.00	17.10				17.10	21340
				0.00			0.00	0.00	0.00	21390
				0.00	20.80				20.80	21400
				0.00	2.00				2.00	21500
				0.00	8.00				8.00	21600
				0.00	4.00				4.00	21700
13.10	0.00	2.00	3.00	18.10	190.10	1.00	7.00	18.88	216.98	Total Support Svcs - Students

				0.00		4.00		2.00	6.00	22110
0.50		0.85		1.35	1.50	2.00	6.00	1.20	10.70	22120
				0.00				3.00	3.00	2212Y
				0.00	2.00			1.00	2.00	22130
		2.00	(1.00)	1.00		1.00	6.00	2.00	9.00	22140
1.00		(1.00)		0.00	1.00		1.00	1.00	2.00	22190
				0.00	0.00		4.00	4.00	8.00	22210
1.00				1.00	52.00			29.00	81.00	22220
				0.00			5.00	1.00	6.00	22240
				0.00		1.00	4.95	3.60	9.55	22310
		1.50	1.00	2.50			3.50	2.00	5.50	22320
				0.00		1.00		3.00	4.00	22330
				0.00		4.00	1.00	1.00	9.00	22340
				0.00			1.00	0.50	1.50	22350
				0.00			1.00	0.50	1.50	22370
				0.00				1.00	1.00	22380
				0.00	3.50				3.50	22410
2.00			1.00	3.00	2.00			1.00	3.00	22910
4.50	0.00	3.35	1.00	8.85	62.00	13.00	37.45	56.80	169.25	Total Support Svcs - Instr. Staff

				0.00				1.00	1.00	23120
				0.00	2.00				2.00	23180
				0.00				2.00	2.00	23181
				0.00		2.00		1.00	3.00	23210
				0.00					0.00	23220
				0.00					0.00	23240
				0.00			2.00		2.00	23910
0.00	0.00	0.00	0.00	0.00	2.00	2.00	2.00	4.00	10.00	Total General Administration

	2.50		1.62	4.12		86.50	1.00	186.44	273.94	24110
				0.00		2.00		5.00	7.00	24130
0.00	2.50	0.00	1.62	4.12	0.00	88.50	1.00	191.44	280.94	Total School Administration

**Authorized Staffing (All Funds) for the Adopted FY 2021-22 Budget**

Program Number	FUND GENERAL FUND	FY20 Adopted and Board Approved Staffing Levels					FY21 Adopted and Board Approved Staffing Levels				
		Teacher	Admin	Prof	ESP	Total	Teacher	Admin	Prof	ESP	Total
25010	Business Services		1.00		1.00	2.00		1.00		1.00	2.00
25100	Financial Services		1.00	5.50	10.00	16.50	0.00	1.00	5.50	10.00	16.50
25130	Budget		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
25160	Fiscal Services		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
25200	Procurement		1.00	5.00	1.00	7.00		1.00	5.00	1.00	7.00
25300	Warehouse				5.00	5.00				5.00	5.00
	<i>Total Business Services</i>	0.00	3.00	10.50	17.00	30.50	0.00	3.00	10.50	17.00	30.50
26100	M & O - Supervision		2.00	1.50	5.50	9.00		2.00	1.50	5.50	9.00
26210	M & O - Operations				207.00	207.00				209.50	209.50
26230	M & O - Maintenance				50.00	50.00				49.00	49.00
26250	M & O - Utilities (RCM)				1.00	1.00				1.00	1.00
26300	Grounds Maintenance				21.00	21.00				21.00	21.00
26400	Technical & Support Services			0.00	0.00	0.00			0.00	0.00	0.00
26500	Non-student Vehicle Maint			0.10	1.00	1.10			0.10	1.00	1.10
26600	Security Services			4.00	59.00	63.00			4.00	59.00	63.00
27100	Transportation Supervision		1.00	1.00	9.00	11.00		1.00	1.00	9.00	11.00
27200	Vehicle Operation Services				99.90	99.90				98.90	98.90
27400	Vehicle Services			0.90	6.00	6.90			0.90	6.00	6.90
27500	Small Engine Maintenance				2.00	2.00				2.00	2.00
	<i>Total Operations and Maintenance</i>	0.00	3.00	7.50	461.40	471.90	0.00	3.00	7.50	461.90	472.40
28010	Support Services - Central		2.00	1.00	2.00	5.00		2.00	1.00	2.00	5.00
28130	Grant Administration			2.00	3.00	5.00			2.00	3.00	5.00
28230	Public Communication Svcs		1.00	1.00	3.00	5.00		1.00	1.00	2.00	4.00
28300	Human Resource Services		2.00	5.00	11.50	18.50		2.00	5.00	11.00	18.00
28341	Non-Inst Staff Training				3.00	3.00				3.00	3.00
28380	Equal Op Prog & Ombudsman			1.00	1.00	2.00			1.00	1.00	2.00
28400	Applications and Development		1.00	10.00	3.00	14.00		1.00	10.00	3.00	14.00
28420	Applications Development and Support			14.00	2.00	16.00	0.00	0.00	13.00	2.00	15.00
28440	Network Operation Services		1.00	7.00		8.00		1.00	7.00		8.00
28450	Telecommunications			1.00	1.00	2.00			1.00	1.00	2.00
	<i>Total Support Svcs - Central</i>	0.00	7.00	42.00	29.50	78.50	0.00	7.00	41.00	28.00	76.00
29100	Volunteer Services			2.00	1.50	3.50			2.00	1.50	3.50
	<i>Total Other Support Svcs</i>	0.00	0.00	2.00	1.50	3.50	0.00	0.00	2.00	1.50	3.50
33100	Tesla Infant / Toddler				6.25	6.25				7.16	7.16
33500	Facility Rental			2.00	1.00	3.00			2.00	0.00	2.00
34100	Adult Basic Education	1.75				1.75	1.78				1.78
	<i>Total Non-Instructional Svcs</i>	1.75	0.00	2.00	7.25	11.00	1.78	0.00	2.00	7.16	10.94
<b>GENERAL FUND TOTAL</b>		<b>1,744.34</b>	<b>114.00</b>	<b>105.64</b>	<b>1,144.21</b>	<b>3,108.19</b>	<b>1,705.58</b>	<b>115.00</b>	<b>105.10</b>	<b>1,135.17</b>	<b>3,060.85</b>
Fund 18	Risk Related Activities Fund	0.00	0.30	4.40	1.00	5.70	0.00	0.30	4.40	1.00	5.70
00400	Colorado Preschool	23.00	0.00	0.00	26.73	49.73	24.00	0.00	0.00	27.54	51.54
22380	Preschool Supervision	4.00	0.00	1.00	1.81	6.81	4.00	0.00	1.00	1.81	6.81
	<i>Total Colorado Preschool Fund</i>	27.00	0.00	1.00	28.54	56.54	28.00	0.00	1.00	29.35	58.35
<b>GENERAL FD WITH RISK &amp; PRESCHOOL</b>		<b>1,771.34</b>	<b>114.30</b>	<b>111.04</b>	<b>1,173.75</b>	<b>3,170.43</b>	<b>1,733.58</b>	<b>115.30</b>	<b>110.50</b>	<b>1,165.52</b>	<b>3,124.90</b>
<b>SPECIAL REVENUE FUNDS</b>											
Fund 21	Food Service Fund	a	1.00	3.15	205.54	209.69		1.00	2.80	213.53	217.33
Fund 22	Desig. Purpose Grants Fund	133.16	0.00	2.55	47.38	183.09	138.97	3.50	9.55	44.38	196.40
<b>SPECIAL REVENUE FUNDS TOTAL</b>		<b>133.16</b>	<b>1.00</b>	<b>5.70</b>	<b>252.92</b>	<b>392.78</b>	<b>138.97</b>	<b>4.50</b>	<b>12.35</b>	<b>257.91</b>	<b>413.73</b>
<b>CAPITAL PROJECTS FUNDS</b>											
Fund 41	Building Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 43	Capital Reserve Fund	0.00	1.00	8.00	3.50	12.50	0.00	1.00	8.00	3.50	12.50
<b>CAPITAL PROJECTS FUNDS TOTAL</b>		<b>0.00</b>	<b>1.00</b>	<b>8.00</b>	<b>3.50</b>	<b>12.50</b>	<b>0.00</b>	<b>1.00</b>	<b>8.00</b>	<b>3.50</b>	<b>12.50</b>
<b>INTERNAL SERVICES FUNDS</b>											
Fund 64	Employee Benefits/Insurance		0.70	1.60	2.00	4.30		0.70	1.60	2.00	4.30
Fund 68	Production Printing Fund			1.00	18.00	19.00			1.00	18.00	19.00
<b>INTERNAL SERVICES FUNDS TOTAL</b>		<b>0.00</b>	<b>0.70</b>	<b>2.60</b>	<b>20.00</b>	<b>23.30</b>	<b>0.00</b>	<b>0.70</b>	<b>2.60</b>	<b>20.00</b>	<b>23.30</b>
<b>ALL FUNDS TOTAL</b>		<b>1,904.50</b>	<b>117.00</b>	<b>127.34</b>	<b>1,450.17</b>	<b>3,599.01</b>	<b>1,872.55</b>	<b>121.50</b>	<b>133.45</b>	<b>1,446.93</b>	<b>3,574.43</b>

a. Classed as Fund 51 prior to FY14/15.



FY22 Requested Changes					FY22 Adopted Staffing Levels					PROGRAM
Teacher	Admin	Prof	ESP	Total	Teacher	Admin	Prof	ESP	Total	
				0.00			1.00	1.00	2.00	25010
		2.00		2.00	0.00		1.00	7.50	10.00	25100
				0.00			0.00	0.00	0.00	25130
				0.00			0.00	0.00	0.00	25160
				0.00			1.00	5.00	1.00	25200
				0.00				5.00	5.00	25300
0.00	0.00	2.00	0.00	2.00	0.00	3.00	12.50	17.00	32.50	Total Business Services

				0.00		2.00	1.50	5.50	9.00	26100
				0.00				209.50	209.50	26210
		1.00		1.00				50.00	50.00	26230
				0.00				1.00	1.00	26250
				0.00				21.00	21.00	26300
				0.00			0.00	0.00	0.00	26400
				0.00			0.10	1.00	1.10	26500
				0.00			4.00	59.00	63.00	26600
				0.00		1.00	1.00	9.00	11.00	27100
				0.00				98.90	98.90	27200
				0.00			0.90	6.00	6.90	27400
				0.00				2.00	2.00	27500
0.00	0.00	0.00	1.00	1.00	0.00	3.00	7.50	462.90	473.40	Total Operations and Maintenance

				0.00		2.00	1.00	2.00	5.00	28010
				0.00			2.00	3.00	5.00	28130
				0.00		1.00	1.00	2.00	4.00	28230
		1.00		1.00		2.00	5.00	12.00	19.00	28300
				0.00				3.00	3.00	28341
				0.00			1.00	1.00	2.00	28380
				0.00		1.00	10.00	3.00	14.00	28400
				0.00	0.00	0.00	13.00	2.00	15.00	28420
				0.00		1.00	7.00		8.00	28440
				0.00			1.00	1.00	2.00	28450
0.00	0.00	0.00	1.00	1.00	0.00	7.00	41.00	29.00	77.00	Total Support Svcs - Central

				0.00			2.00	1.50	3.50	29100
0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	1.50	3.50	Total Other Support Svcs

				0.00				7.16	7.16	33100
				0.00				2.00	0.00	33500
				0.00	1.78				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

38.39	2.50	7.35	6.66	54.90	1,743.97	117.50	112.45	1,141.83	3,115.75	GENERAL FUND TOTAL
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				0.00	0.00	0.30	4.40	1.00	5.70	Risk Related Activities Fund
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			0.81	0.81	24.00	0.00	0.00	28.35	52.35	00400
				0.00	4.00	0.00	1.00	1.81	6.81	22380
0.00	0.00	0.00	0.81	0.81	28.00	0.00	1.00	30.16	59.16	Total Colorado Preschool Fund

38.39	2.50	7.35	7.47	55.71	1,771.97	117.80	117.85	1,172.99	3,180.61	GENERAL FUND RISK/PRESCHOOL
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										SPECIAL REVENUE FUNDS
			0.91	0.91		1.00	2.80	214.44	218.24	Food Service Fund
64.69	1.00	1.00	2.00	68.69	203.66	4.50	10.55	46.38	265.09	Desig. Purpose Grants Fund

64.69	1.00	1.00	2.91	69.60	203.66	5.50	13.35	260.82	483.33	SPECIAL REV FUNDS TOTAL
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										CAPITAL PROJECTS FUNDS
					0.00	0.00	0.00	0.00	0.00	Building Fund
	1.00	1.00		2.00	0.00	2.00	9.00	3.50	14.50	Capital Reserve Fund

0.00	1.00	1.00	0.00	2.00	0.00	2.00	9.00	3.50	14.50	CAPITAL PROJECTS FUNDS TOTAL
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										INTERNAL SERVICES FUND
				0.00		0.70	1.60	2.00	4.30	Employee Benefits/Insurance Fund
		1.00		1.00			2.00	18.00	20.00	Production Printing Fund
0.00	0.00	1.00	0.00	1.00	0.00	0.70	3.60	20.00	24.30	INTERNAL SVCS FUND TOTAL

103.08	4.50	10.35	10.38	128.31	1,975.63	126.00	143.80	1,457.31	3,702.74	ALL FUNDS TOTAL
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**STAFF CHANGES FOR ALL FUNDS FOR FY 2021-2022 ADOPTED BUDGET**

<b>General Fund (Fund 10)</b>	<b>Position</b>	<b>Funding Source</b>	<b>Employee Group</b>	<b>FTE</b>
<u>Program 00100-00300 Instruction</u>	Adjustment to allocation letters - elementary schools	General Fund	Teachers	(19.65)
	Adjustment per allocation letters - elementary schools	General Fund	ESP	(2.77)
	Adjustments per allocation letters - middle schools	General Fund	Teachers	(11.10)
	Adjustments per allocation letters - middle schools	General Fund	ESP	(1.00)
	Adjustments per allocation letters - high schools	General Fund	Teachers	4.00
	Adjustments per allocation letters - high schools	General Fund	ESP	0.99
<u>Program 00900 Other General Education</u>				
<u>Program 00901 Spark Online</u>	FTE held for strategic placement of teachers reduction & Mitchell HS	General Fund	Teachers	21.20
	Adjustment per allocation letters	General Fund	Teachers	19.00
			ESP	0.81
<u>Program 009AL Alternative Program</u>	Adjustment per allocation letters	General Fund	Teachers	7.00
<u>Program 009DS Digital High School</u>	Adjustment per allocation letters	General Fund	Teachers	1.00
<u>Program 009EC Early College High School</u>	Adjustment per allocation letters	General Fund	Teachers	(2.00)
<u>Program 009ES ESL/Foreign Language Studies</u>	Adjustment per allocation letters	General Fund	Teachers	0.05
<u>Program 05110 Teacher Learning Coaches</u>	Adjustment per allocation letters	General Fund	Teachers	0.50
<u>Program 17000 Special Education Teachers</u>	June Modification special education	General Fund	Teachers	1.00
	Adjustment to special education allocations	General Fund	Teachers	(0.21)
	Adjustment to special education allocations	General Fund	ESP	1.01
<u>Program 17910 Special Education - Early Childhood</u>	Adjustment to special education allocations	General Fund	ESP	0.00
<u>Program 21130 Social Work Services</u>	Adjustment to special education allocations	General Fund	Teachers	(3.30)
<u>Program 21140 Pupil Accounting</u>	FY22 Incremental Budget Request (IBR)	General Fund	Prof	1.00
	FY 21 Adjustment to Mid-Year	General Fund	ESP	1.00
<u>Program 21220 Counseling</u>	FY22 Incremental Budget Request (IBR)	General Fund	Prof	1.00
	June Modification special education	General Fund	Teachers	1.00
	Adjustment per allocation letters- non-special education positions MLO	General Fund	Teachers	8.00
	Adjustment to special education allocations	General Fund	Teachers	6.40
<u>Program 21910 Before and After School Program</u>	FY22 Incremental Budget Request (IBR)	General Fund	ESP	2.00
<u>Program 21340 Nursing</u>	FY 21 Adjustment to Mid-Year	General Fund	Teachers	1.00
<u>Program 22120 Curriculum Alignment</u>	FY22 Incremental Budget Request (IBR)	General Fund	Prof	1.00
	FY 21 Adjustment to Mid-Year	General Fund	Prof	(0.15)
	FY 21 Adjustment to Mid-Year	General Fund	Teachers	0.50
<u>Program 22220 Curriculum Alignment</u>	June Modification special education	General Fund	Teachers	1.00
<u>Program 22140 Educational Data Support</u>	FY22 Incremental Budget Request (IBR)	General Fund	Prof	1.00
	FY 21 Adjustment to Mid-Year	General Fund	Prof	1.00
	FY 21 Adjustment to Mid-Year	General Fund	ESP	(1.00)
<u>Program 22190 Empower</u>	FY 21 Adjustment to Mid-Year	General Fund	Prof	(1.00)
	FY22 Incremental Budget Request (IBR)	General Fund	Teachers	1.00
<u>Program 22320 Career Tech Ed Supervision</u>	FY 21 Adjustment to Mid-Year	General Fund	Prof	0.50
	FY22 Incremental Budget Request (IBR)	General Fund	Prof	1.00
	FY22 Incremental Budget Request (IBR)	General Fund	ESP	1.00

**STAFF CHANGES FOR ALL FUNDS FOR FY 2021-2022 ADOPTED BUDGET**

	<b>Position</b>	<b>Funding Source</b>	<b>Employee Group</b>	<b>FTE</b>
<u>Program 22910 Equity &amp; Inclusion</u>	FY22 Incremental Budget Request (IBR)	General Fund	Teachers	2.00
	FY22 Incremental Budget Request (IBR)	General Fund	ESP	1.00
<u>Program 24110 Building Administration</u>	Adjustment per allocation letters	General Fund	Admin	2.50
	Adjustment per allocation letters	General Fund	ESP	1.62
<u>Program 25100 Financial Services</u>	FY 21 Adjustment to Mid-Year	General Fund	Prof	1.00
	FY22 Incremental Budget Request (IBR)	General Fund	Prof	1.00
<u>Program 26230 M &amp; O Maintenance</u>	FY22 Incremental Budget Request (IBR)	General Fund	ESP	1.00
<u>Program 28300 Human Resource Services</u>	FY 21 Adjustment to Mid-Year	General Fund	ESP	1.00
	Subtotal Net Staffing Changes General Fund			<u>54.90</u>
	Teachers			38.39
	Admin			2.50
	Prof			7.35
	ESP			6.66
<b>Risk Related Activities Fund (Fund 18)</b>	Correction of Prior Year			1.00
	Subtotal Net Staffing Changes Risk Related Activities Fund			<u>1.00</u>
<b>Colorado Preschool Fund (Fund 19)</b>	FTE adjustments provided by Early Childhood Office	Colo Presch	ESP	0.81
	Subtotal Net Staffing Changes Colorado Preschool Fund			<u>0.81</u>
<b>Food Services Fund (Fund 21)</b>	FTE adjustments provided by Food Services Office	Food Svcs	ESP	0.91
	Subtotal Net Staffing Changes Food Services Fund			<u>0.91</u>
<b>Designated Purpose Grants Fund (Fund 22)</b>	FTE adjustments provided by Grants Office	DPGF	Teachers	4.29
	FTE adjustments provided by Grants Office	DPGF	Admin	1.00
	FTE adjustments provided by Grants Office	DPGF	Prof	(1.00)
	FTE adjustments provided by Grants Office	DPGF	ESP	2.00
	Subtotal Net Staffing Changes Designated Purpose Grants Fund			<u>6.29</u>
<b>Capital Reserve Fund (Fund 43)</b>	FY22 MLO Increase			1.00
	FY22 MLO Increase			1.00
	Subtotal Net Staffing Changes Capital Reserve Fund			<u>2.00</u>
<b>Employee Benefits/Insurance Fund (Fund 64)</b>				
	Subtotal Net Staffing Changes Employee Benefits/Insurance Fund			<u>0.00</u>
<b>Production Printing Fund (Fund 68)</b>				
	Subtotal Net Staffing Changes Production Printing Fund			<u>0.00</u>
	Total Staffing Change			<u>65.91</u>

**Teacher Staffing Based on Student Projections**  
**FY 21/22**  
**Elementary 25:1; Middle School at 30; High School at 33.5**

Elementary School	Employee FTE
Adams	20.400
Audubon	15.000
Bristol	14.900
BV Montessori	14.400
Carver	14.950
Chipeta	21.400
Columbia	14.900
Edison	14.700
Freedom	17.450
Fremont	17.450
Grant	21.400
Henry	14.900
Howbert	13.900
Jackson	17.400
Keller	19.450
King	15.400
Madison	14.900
Martinez	19.500
McAuliffe	23.400
Midland	10.400
Monroe	20.400
Penrose	16.400
Queen Palmer	12.900
Rogers	21.900
Rudy	15.400
Scott	26.500
Steele	14.900
Stratton	12.400
Taylor	10.600
Trailblazer	13.900
Twain	18.400
West Elem	13.400
Wilson	18.450
June Mods	
Total Elementary Schools	551.750
Middle School	
Galileo	22.600
Holmes	27.000
Jenkins	39.000
Mann	19.800
North	31.100
Russell	30.000
Sabin	31.000
Swigert	26.000
West	11.600
June mods	
Total Middle Schools	238.100
High School	
Coronado	65.300
Doherty	83.700
Mitchell	53.100
Palmer	74.600
June adjustment	
Subtotal High Schools	276.700
	*Total includes 3.4 Avid Teachers 009AV
Grand Total	1,066.550
ROTC staff	7.000
Grand Total	1,073.550
Alternative Schools	
RJWAC	4.000
Achieve On-line	13.500
Bijou	9.000
Career Pathways	7.000
Digital	5.500
Odyssey ECCO	12.000
Spark	19.000
Tesla	17.500
Alternative Sch Total	87.500

Program Breakdown:	00100	445.300	
	00200	194.600	
	00300-15000	<u>426.650</u>	
		1,066.550	
	08910	<u>7.000</u>	
		1,073.550	
high schools		283.700	
elem band/orchestra		13.350	
elem art/pe/music		90.400	
middle sch art/pe/music		<u>43.500</u>	
		430.950	
00100		440.300	
00100/00400 elem special		7.700	
02000 elem		29.100	
08300 elem		32.000	
12000 elem		<u>42.650</u>	
		551.750	
00200		194.600	
02000 ms		9.000	
08300 ms		15.500	
12000 ms		<u>19.000</u>	
		238.100	
00300		21.400	
009AV		3.400	
02000 hs		10.500	
03000		5.700	
05000		45.100	
06000		20.500	
08300 hs		18.600	
09000		4.000	
10000		5.000	
11000		43.500	
12000 hs		11.200	
13000		47.200	
15000		<u>40.600</u>	
		276.700	
00100		445.300	
00200		194.600	
00300		21.400	
009AV		3.400	*1 AVID Teacher belongs to Alt Schools
02000		48.600	
03000		5.700	
05000		45.100	
06000		20.500	
08300		66.100	
09000		4.000	
10000		5.000	
11000		43.500	
12000		74.450	
13000		47.200	
15000		<u>40.600</u>	
		1,065.450	
00400 BV Montessori		1.100	
08910 JROTC		<u>7.000</u>	
		1,073.550	

Teacher Staffing Allocations  
FY21/22 Allocation Letters / Budgeted

SchID	School Name	Proj Total K-12	Proj Ct Kdgtrn	Proj Ct 1-12	00100 Kdgtrn	00100 - 15000	Other Specials 00100 - 15000	Art	PE	Music	Band / Orch	12000	12000	June Mods	Total	Notes:
101	Adams	378.00	62.00	316.00	2.00	15.00		1.00	1.00	1.00	0.40				20.40	
102	Audubon	258.00	39.00	219.00	2.00	10.00		0.50	1.00	1.00	0.50				15.00	
104	Bristol	221.00	34.00	187.00	1.00	10.20	1.00	0.50	1.00	1.00	0.20				14.90	Other Specials - Suzuki music teacher
105	B V Montessori	169.00	35.00	134.00	2.00	8.00	2.10	0.90	0.50	0.50	0.40				14.40	2.0 Montessori; Other Specials Interventionist .50, Montessori Coordinator TOSA .50
106	Carver	239.00	45.00	194.00	1.00	11.00		0.50	1.00	1.00	0.45				14.95	
109	Chipeta	409.00	68.00	341.00	3.00	15.00		1.00	1.00	1.00	0.40				21.40	Other Specials - 1.0 Interventionist
107	Columbia	252.00	45.00	207.00	2.00	9.00	1.00	1.00	1.00	0.50	0.40				14.90	
108	Edison	271.00	45.00	226.00	3.00	9.00		1.00	1.00	0.50	0.20				14.70	
143	Freedom	341.00	54.00	287.00	2.00	12.00	0.00	1.00	1.00	1.00	0.45				17.45	
110	Fremont	377.00	58.00	319.00	3.00	11.00		1.00	1.00	1.00	0.45				17.45	
111	Grant	412.00	70.00	342.00	2.00	16.00		1.00	1.00	1.00	0.40				21.40	
112	Henry	274.00	47.00	227.00	2.00	10.00		0.50	1.00	1.00	0.40				14.90	
113	Howbert	235.00	44.00	191.00	2.00	9.00		1.00	1.00	0.50	0.40				13.90	
116	Jackson	339.00	61.00	278.00	2.00	12.00		1.00	1.00	1.00	0.40				17.40	
118	Keller	349.00	62.00	287.00	3.00	13.00		1.00	1.00	1.00	0.45				19.45	
119	King	287.00	53.00	234.00	1.00	11.00		1.00	1.00	1.00	0.40				15.40	
123	Madison	275.00	53.00	222.00	1.00	11.00		1.00	0.50	1.00	0.40				14.90	
122	Martinez	378.00	73.00	305.00	2.00	14.00		1.00	1.00	1.00	0.50				19.50	Other Specials - 1.0 math teacher
142	McAuliffe	462.00	81.00	381.00	4.00	15.00	1.00	1.00	1.00	1.00	0.40				23.40	
124	Midland	154.00	27.00	127.00	1.00	7.00		0.50	1.00	0.50	0.40				10.40	
125	Monroe	351.00	58.00	293.00	2.00	15.00		1.00	1.00	1.00	0.40				20.40	
127	Penrose	326.00	60.00	266.00	3.00	10.00		1.00	1.00	1.00	0.40				16.40	
126	Q Palmer	205.00	40.00	165.00	2.00	8.00		0.50	1.00	1.00	0.40				12.90	
129	Rogers	378.00	104.00	274.00	2.00	15.50	1.00	1.00	1.00	1.00	0.40				21.90	Dean at Rogers
131	Rudy	304.00	59.00	245.00	2.00	10.00		1.00	1.00	1.00	0.40				15.40	Other Specials - 1.0 science teacher
140	Scott	516.00	88.00	428.00	4.00	18.00	1.00	1.00	1.00	1.00	0.50				26.50	
132	Steele	273.00	51.00	222.00	2.00	10.00		0.70	1.00	0.80	0.40				14.90	
133	Stratton	265.00	43.00	222.00	1.00	8.00		1.00	1.00	1.00	0.40				12.40	
134	Taylor	174.00	30.00	144.00	3.00	4.60	0.60	0.50	1.00	0.50	0.40				10.60	
139	Trailblazer	247.00	46.00	201.00	2.00	9.00		1.00	1.00	0.50	0.40				13.90	
135	Twain	329.00	50.00	279.00	3.00	12.00		1.00	1.00	1.00	0.40				18.40	
148	West K-5	184.00	35.00	149.00	1.00	9.00	0.00	1.00	1.00	1.00	0.40				13.40	
138	Wilson	342.00	53.00	289.00	3.00	12.00		1.00	1.00	1.00	0.45				18.45	
	Subtotal	9,974.00	1,773.00	8,201.00	71.00	369.30	7.70	29.10	32.00	29.30	13.35	0.00	0.00	0.00	551.75	

## Teacher Staffing Allocations

[illegible]

		Proj Total K-12	Proj Ct Kdgtrn	Proj Ct 1-12		Classroom	Deans IBR	Tutor Center IBR	Other Specials										JROTC				June Mods
							00300-15000-15000	00300-15000-15000	00300-15000-15000	00300-15000-15000	00300-15000-15000	00300-15000-15000	00300-15000-15000	00300-15000-15000	00300-15000-15000	00300-15000-15000	00300-15000-15000	00300-15000-15000	08910				
350	Coronado	1,367.00		1,367.00		58.00	1.00	1.00	5.30														65.30
351	Doherty	1,810.00		1,810.00		75.50	1.00	1.00	6.20										3.00				86.70
352	Mitchell	1,024.00		1,024.00		42.50	1.00	1.00	8.60										4.00				57.10
353	Palmer	1,485.00		1,485.00		62.00	1.00	1.00	10.60														74.60
	Subtotal	5,686.00	0.00	5,686.00		238.00	4.00	4.00	30.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	283.70

Subtotal Elementary,  
Middle and High

1,073.55

		Proj Total K-12	Proj Ct Kidgrtn	Proj Ct 1-12		009AC	009AL	Srn Sch IBR Adj 009AL	IBR Sci Grad Add'l 009AL	009DS	009EC	Deans IBR FY17 009EC	AVID 009AV	009O1					Sup Alloc	June Mods
400	RJ Wasson A C						4.00													4.00
462	Achievek12	300.00		300.00		13.50														13.50
470	Bijou	125.00		125.00			8.50		0.50											9.00
440	Career Pathways						7.00													7.00
461	Digital	140.00		140.00						5.50										5.50
454	Odyssey ECCO	330.00		330.00							10.00	1.00	1.00							12.00
464	Spark	400.00		400.00										19.00						19.00
475	Tesla	250.00		250.00			15.50	2.00												17.50
	Subtotal	1,545.00		1,545.00		13.50	35.00	2.00	0.50	5.50	10.00	1.00	1.00	19.00	0.00	0.00	0.00	0.00	0.00	87.50
	Totals	22,016.00	1,773.00	20,243.00	71.00	851.90	53.70	6.00	60.30	37.50	39.30	14.35	1.00	19.00	0.00	0.00	7.00	0.00	0.00	1,161.05

Totals





# Colorado Springs School District 11

## PUPIL COUNT PROJECTION CALENDAR

August	Start of school. Prior year projections are compared to school enrollment.
September	Preparation for the official student count on or around October 1.
October	Student data is extracted and reviewed for the certified pupil count. Documentation is compiled to support each student included in the count.
November	Submission of October pupil count data to the Colorado Department of Education (CDE). Students reported by multiple districts are researched and resolved.
December	Final submission of student October pupil count. Submission certified by CDE.
December	<p>Projection process begins.</p> <ul style="list-style-type: none"><li>• The current year's certified pupil count information is added to a historical database.</li><li>• District projections by grade are calculated for each of six models: three-year and five-year cohort models; three-year and five-year percentage models; and three-year and five-year regression models. The average of the six models is calculated.</li><li>• Whichever model's outcome is closest to the average of the results for the six models is selected for the next year projections. Adjustments are made after considering current circumstances such as permit history, non-district charter school enrollment, and real-estate developments.</li></ul>
January	<p>Projection process continues.</p> <ul style="list-style-type: none"><li>• Preliminary school level projections are prepared using the selected projection model based on the current school configuration.</li><li>• Preliminary projections by school are reviewed with Executive Directors of K-12 Schools and the Executive Director of Human Resources. Minor modifications are made based on input of leadership, staying within the totals generated by the model for elementary, middle and high school levels.</li></ul>
February	<p>Projection process continues.</p> <ul style="list-style-type: none"><li>• Preliminary projections are distributed to the superintendent, deputy superintendents and principals for review. Principals notify their executive directors of specific situations in their school which may affect enrollment.</li><li>• If needed, a second meeting is held with the Executive Directors of K-12 Schools and the Executive Director of Human Resources to review revised projections and modify the projections by school and by grade.</li><li>• Executive Directors of K-12 schools provide feedback on specific situations affecting projections. Final modifications to the projections are made, and the final projections by school and by grade are distributed.</li></ul>
March	<p>Projection process continues.</p> <ul style="list-style-type: none"><li>• Human Resources staff notifies the schools of their staffing projections for the following school year based on pupil count projections.</li></ul>

# Colorado Springs School District 11

## The Six Models Used in Calculating Pupil Projections

All models are based on historical student October count submissions that have either been audited by the Colorado Department of Education (CDE) or certified but not yet audited.

### Three Year and Five Year Cohort Projection Models

The cohort model uses the percent change in the enrollment of students as they move from one grade to the next (e.g. last year's kindergarten enrollment compared to this year's first-grade enrollment). Following is a quick summary of this model. Projections for first grade 2020-21 are calculated by: (1) dividing the total first-grade enrollment of the current year (2019-20) by the total kindergarten enrollment of the previous year (2018-19) to determine the percent change between the two years; (2) repeating this calculation to determine the percent change from kindergarten to first-grade for the previous three or five years; (3) multiplying the average (mean) of the percent changes for the last three or five years by the total kindergarten enrollment of the current year (2019-20). This process is repeated for each grade level. The sum of the totals from each grade level are used to produce a district total.

Note: Kindergarten projections use the percentage model as there is no previous year cohort.

### Three Year and Five Year Percentage Models

The percentage model uses the percent change in the enrollment of at a specific grade from year to year (e.g. last year's first-grade enrollment compared to this year's first-grade enrollment). Following is a quick summary of this model. Projections for kindergarten 2020-21 are calculated by: (1) dividing the total kindergarten enrollment of the current year (2019-20) by the total kindergarten enrollment of the previous year (2018-19) to determine the percent change between the two years; (2) repeating this calculation to determine the percent change in kindergarten enrollment for the previous three or five years; (3) multiplying the average (mean) of the percent changes for the last three or five years by the total kindergarten enrollment of the current year (2019-20). This process is repeated for each grade level. The sum of the totals from each grade level are used to produce a district total.

### Three Year and Five Year Regression Models

The regression model uses an exponential regression for the previous years at a specific grade level (e.g. the enrollment in kindergarten for the last three or five years, to include the enrollment from the current year). An exponential regression is the process of finding the exponential function of the form  $y=ab^x$  (where x represents the year of the October count) that best fits the enrollments over the past years (Excel was used for these calculations). A quick summary of this model follows. Projections for kindergarten 2020-21 are calculated by: (1) calculating the best fit exponential function ( $y=ab^x$ ) for the last three or five years' kindergarten enrollments (includes the current year's enrollment); (2) substitute 2020 into the function for x. This process is repeated for each grade level. The sum of the totals from each grade level are used to produce a district total.

Whichever model's outcome is closest to the average of the results for the six models is then used for the current five-year projection. The models are initially generated on historical audited and certified pupil count data. Other factors, such as anticipated housing build-outs and charter school additions or closings, are also considered prior to the finalization of the projections.

# Colorado Springs School District 11

## DESCRIPTION OF PUPIL COUNT PROJECTION TERMINOLOGY

The 2020-2024 pupil count projections are calculated using the three year percentage change model. In general, “head count” refers to the number of students and “FTE” refers to the full time equivalent funding level for reimbursement by the state of Colorado. Full time students in grades 1-12 are funded as 1.0 FTE; kindergarten and preschool students are calculated at .5 FTE.

**Historical enrollment and projections are presented by type of school/program and grade level as follows:**

**Traditional Schools** include all non-charter brick-and-mortar schools, excluding the alternative schools and programs listed below. Buena Vista public Montessori school is included in projections for traditional schools.

**Achieve Online** is a state approved, multi-district online program offered by District 11, serving grades 6-12.

**Alternative Schools and Programs** include non-traditional learning environments and programs offered to meet diverse student needs. These include: The Bijou School, Digital School, Odyssey ECCO, Transition Program and Tesla Educational Opportunity School.

**Charter Schools** include the Academy for Advanced and Creative Learning (Academy ACL), CIVA, Community Prep School, Eastlake High School, GLOBE Charter School, and Roosevelt Charter Academy.

**Elementary School** is the enrollment for grades K-5.

**Middle School** is the enrollment for grades 6-8.

**High School** is the enrollment for grades 9-12.

**K-12 Head Count** is the combined enrollment of Elementary, Middle and High Schools.

### **Adjustments to Full-Time Equivalent (FTE) Pupil Counts:**

For each school/program grouping, adjustments are made to enrollment as follows:

**Less .5 Part-Time:** All students that are attending school as a part-time student are subtracted at .5 FTE from the K-12 head count. Part-time students attend for at least 90 hours but less than 360 hours in the semester of the pupil count date. (Example: high school students with less than a full schedule).

**.5 CPP Preschool and .5 Special Education Preschool:** Students attending preschool under the Colorado Preschool Program (CPP) and special education criteria are added at .5 FTE.

**Total FTE** is the K-12 head count less .5 FTE for part-time students, plus .5 FTE for preschool students.

**Total FTE Change** and **Percent Change** is the increase/decrease of the **Student October Count FTE** from the previous year.

	Colorado Springs School District 11 2017-2025 Pupil Count Projections by Level								
	Certified	Certified	Certified	Certified	Projected	Projected	Projected	Projected	Projected
	Oct 2017	Oct 2018	Oct 2019	Oct 2020	Oct 2021	Oct 2022	Oct 2023	Oct 2024	Oct 2025
<b>Pupil Head Counts:</b>									
<b>Traditional Schools</b>									
Elementary School	11,776	11,141	10,930	9,502	9,974	9,682	9,400	9,049	8,719
Middle School	5,544	5,471	5,323	4,871	4,811	4,825	4,705	4,607	4,525
High School	6,309	6,038	5,907	5,750	5,686	5,442	5,352	5,223	5,059
<b>K-12 Head Count - Traditional Schools</b>	<b>23,629</b>	<b>22,650</b>	<b>22,160</b>	<b>20,123</b>	<b>20,471</b>	<b>19,948</b>	<b>19,457</b>	<b>18,878</b>	<b>18,303</b>
<b>Online-Achieve/Spark</b>									
Elementary Online	0	0	0	0	250	250	250	250	250
Middle Online	51	50	55	62	200	200	200	200	200
High Online	189	197	212	246	250	250	250	250	250
<b>K-12 Head Count - ACHIEVE Online</b>	<b>240</b>	<b>247</b>	<b>267</b>	<b>308</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>
<b>Alternative Schools and Programs</b>									
Elementary School	3	8	7	9	9	9	9	9	9
Middle School	30	33	47	26	32	32	32	32	32
High School	720	758	839	883	883	883	883	883	883
<b>K-12 Head Count - Alternative Sch &amp; Prgms</b>	<b>753</b>	<b>799</b>	<b>893</b>	<b>918</b>	<b>924</b>	<b>924</b>	<b>924</b>	<b>924</b>	<b>924</b>
<b>Charter Schools</b>									
Elementary School	1,023	980	937	804	841	841	841	841	841
Middle School	108	110	109	109	114	114	114	114	114
High School	775	658	520	519	545	545	545	545	545
<b>K-12 Head Count - Charter Schools</b>	<b>1,906</b>	<b>1,748</b>	<b>1,566</b>	<b>1,432</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>Total District Head Count</b>									
Elementary School	12,802	12,129	11,874	10,315	11,074	10,782	10,500	10,149	9,819
Middle School	5,733	5,664	5,534	5,068	5,157	5,171	5,051	4,953	4,871
High School	7,993	7,651	7,478	7,398	7,364	7,120	7,030	6,901	6,737
<b>K-12 Head Count - All</b>	<b>26,528</b>	<b>25,444</b>	<b>24,886</b>	<b>22,781</b>	<b>23,595</b>	<b>23,072</b>	<b>22,581</b>	<b>22,002</b>	<b>21,427</b>
<b>Adjustment to Full-Time Equivalent Pupil Counts:</b>									
<b>K-12 Head Count - Traditional Schools</b>	23,629	22,650	22,160	20,123	20,471	19,948	19,457	18,878	18,303
Less .5 Kindergarten*	997.5	946.5	4.5	2.0	3.0	0.0	0.0	0.0	1.0
Less .5 Part Time	23.0	27.5	23.0	18.5	21.0	21.0	21.0	21.0	21.0
Total K-12 FTE	22,608.5	21,676.0	22,132.5	20,102.5	20,447.0	19,927.4	19,436.1	18,856.6	18,280.5
.5 CPP Preschool	241.0	269.5	363.0	334.5	365.0	365.0	365.0	365.0	365.0
.5 Spec Ed Preschool	77.5	93.5	96.0	74.5	96.0	96.0	96.0	96.0	96.0
<b>Total PK-12 FTE Traditional Schools</b>	<b>22,927.0</b>	<b>22,039.0</b>	<b>22,591.5</b>	<b>20,511.5</b>	<b>20,908.0</b>	<b>20,388.4</b>	<b>19,897.1</b>	<b>19,317.6</b>	<b>18,741.5</b>
<b>K-12 Head Count - ACHIEVE Online</b>	240.0	247.0	267.0	308.0	700.0	700.0	700.0	700.0	700.0
Less .5 Kindergarten*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Less .5 Part Time	0.0	0.0	0.5	0.5	0.5	0.0	0.0	0.0	0.0
<b>Total K-12 FTE ACHIEVE Online</b>	<b>240.0</b>	<b>247.0</b>	<b>266.5</b>	<b>307.5</b>	<b>699.5</b>	<b>700.0</b>	<b>700.0</b>	<b>700.0</b>	<b>700.0</b>
<b>K-12 Head Count - Alternative Sch &amp; Prgms</b>	753.0	799.0	893.0	918.0	924.0	924.0	924.0	924.0	924.0
Less .5 Kindergarten*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Less .5 Part Time	30.0	35.0	39.0	23.0	30.0	30.0	30.0	30.0	30.0
Total K-12 FTE	723.0	764.0	854.0	895.0	894.0	894.0	894.0	894.0	894.0
.5 CPP Preschool	170.5	152.0	122.0	101.5	122.5	122.5	122.5	122.5	122.5
.5 Spec Ed Preschool	19.5	22.0	14.0	13.5	15.0	15.0	15.0	15.0	15.0
<b>Total PK-12 FTE Alternative Schools &amp; Prgms</b>	<b>913.0</b>	<b>938.0</b>	<b>990.0</b>	<b>1,010.0</b>	<b>1,031.5</b>	<b>1,031.5</b>	<b>1,031.5</b>	<b>1,031.5</b>	<b>1,031.5</b>
<b>K-12 Head Count - Charter Schools</b>	1,906.0	1,748.0	1,566.0	1,432.0	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0
Less .5 Kindergarten*	76.5	79.5	5.0	3.0	4.0	4.0	4.0	4.0	4.0
Less .5 Part Time	5.0	5.0	8.0	6.5	7.0	7.0	7.0	7.0	7.0
<b>Total K-12 FTE Charter Schools</b>	<b>1,824.5</b>	<b>1,663.5</b>	<b>1,553.0</b>	<b>1,422.5</b>	<b>1,489.0</b>	<b>1,489.0</b>	<b>1,489.0</b>	<b>1,489.0</b>	<b>1,489.0</b>
<b>Total District FTE Count</b>	<b>25,904.5</b>	<b>24,887.5</b>	<b>25,401.0</b>	<b>23,251.5</b>	<b>24,128.0</b>	<b>23,608.9</b>	<b>23,117.6</b>	<b>22,538.1</b>	<b>21,962.0</b>
<b>Total FTE Change from Previous Year</b>	<b>(431.0)</b>	<b>(1,017.0)</b>	<b>513.5</b>	<b>(2,149.5)</b>	<b>876.5</b>	<b>(519.1)</b>	<b>(491.2)</b>	<b>(579.6)</b>	<b>(576.0)</b>
<b>% Change from Previous Year</b>	<b>-1.6%</b>	<b>-3.9%</b>	<b>2.1%</b>	<b>-8.5%</b>	<b>3.8%</b>	<b>-2.2%</b>	<b>-2.1%</b>	<b>-2.5%</b>	<b>-2.5%</b>

\*Beginning in the 2019-2020 school year, schools receive full-time funding for kindergartners; there is no longer a 0.5 FTE reduction. Anticipated part-time kindergartners are calculated in the *Less .5 Part Time* category.

**BUILDING LEVEL**

**PROJECTIONS**

**BY GRADE**

**FALL 2021**

Colorado Springs School District 11  
Preliminary School Level Projections

Fall 2021

School	FD-K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Over (Under) 2020 Enrollment	Over (Under) projected 2020
Adams	62	62	59	64	70	61	-	-	-	-	-	-	-	378	11	(39)
Audubon	39	38	38	41	52	50	-	-	-	-	-	-	-	258	6	(45)
Bristol	34	37	37	34	40	39	-	-	-	-	-	-	-	221	18	(17)
Buena Vista	35	35	34	23	24	18	-	-	-	-	-	-	-	169	8	(13)
Carver	45	44	43	39	28	40	-	-	-	-	-	-	-	239	5	(25)
Chipeta	68	67	66	70	64	74	-	-	-	-	-	-	-	409	16	(29)
Columbia	45	44	42	42	44	35	-	-	-	-	-	-	-	252	17	(25)
Edison	45	47	39	53	45	42	-	-	-	-	-	-	-	271	4	(24)
Freedom	54	54	55	57	59	62	-	-	-	-	-	-	-	341	17	(27)
Fremont	58	58	59	65	63	74	-	-	-	-	-	-	-	377	24	(42)
Grant	70	69	72	71	63	67	-	-	-	-	-	-	-	412	23	(55)
Henry	47	48	48	37	45	49	-	-	-	-	-	-	-	274	11	(21)
Howbert	44	42	43	37	34	35	-	-	-	-	-	-	-	235	11	(22)
Jackson	61	66	54	48	55	55	-	-	-	-	-	-	-	339	4	5
Keller	62	57	63	55	63	49	-	-	-	-	-	-	-	349	10	(31)
King	53	52	44	50	48	40	-	-	-	-	-	-	-	287	8	(21)
Madison	53	53	50	44	40	35	-	-	-	-	-	-	-	275	-	(19)
Martinez	73	75	60	62	59	49	-	-	-	-	-	-	-	378	30	(8)
McAuliffe	81	76	83	70	84	68	-	-	-	-	-	-	-	462	36	(40)
Midland	27	22	30	24	27	24	-	-	-	-	-	-	-	154	9	(39)
Monroe	58	59	59	52	65	58	-	-	-	-	-	-	-	351	15	(59)
Penrose	60	62	52	46	51	55	-	-	-	-	-	-	-	326	(5)	(6)
Queen Palmer	40	35	39	38	26	27	-	-	-	-	-	-	-	205	6	(30)
Rogers	104	100	48	47	41	38	-	-	-	-	-	-	-	378	114	61
Rudy	59	59	53	44	42	47	-	-	-	-	-	-	-	304	8	3
Scott	88	87	95	80	85	81	-	-	-	-	-	-	-	516	41	(66)
Steele	51	53	40	46	45	38	-	-	-	-	-	-	-	273	17	(6)
Stratton	43	44	38	45	50	45	-	-	-	-	-	-	-	265	-	(29)
Taylor	30	32	29	19	31	33	-	-	-	-	-	-	-	174	(1)	(23)
Trailblazer	46	43	38	38	33	49	-	-	-	-	-	-	-	247	8	(27)
Twain	50	54	46	54	62	63	-	-	-	-	-	-	-	329	8	(37)
West ES	35	33	34	24	27	31	-	-	-	-	-	-	-	184	6	(13)
Wilson	53	51	54	65	59	60	-	-	-	-	-	-	-	342	(13)	(30)
<b>Total Elementary Schools</b>	<b>1,773</b>	<b>1,758</b>	<b>1,644</b>	<b>1,584</b>	<b>1,624</b>	<b>1,591</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,974</b>	<b>472</b>	<b>(799)</b>

Colorado Springs School District 11  
Preliminary School Level Projections  
Fall 2021

School	FD-K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Over (under) 2020 Enrollment	Over (Under) projected 2020
Galileo						143	158	134						435	(11)	(43)
Holmes						184	185	194						563	(1)	(41)
Jenkins						257	295	278						830	(12)	(3)
Mann						126	138	124						388	(5)	(14)
North						186	200	200						586	(22)	(59)
Russell						180	187	190						557	(11)	(39)
Sabin						228	200	252						680	6	(73)
Swigert						173	175	178						526	(8)	(31)
West MS						79	83	84						246	4	(6)
<b>Total Middle Schools</b>						<b>1,556</b>	<b>1,621</b>	<b>1,634</b>						<b>4,811</b>	<b>(60)</b>	<b>(309)</b>

School	FD-K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Over (under) 2020 Enrollment	Over (Under) projected 2020
Coronado								385	392	317	273			1,367	36	30
Doherty								479	474	440	417			1,810	(59)	(24)
Mitchell								280	282	234	228			1,024	(38)	(30)
Palmer								408	371	348	358			1,485	(3)	(38)
<b>Total High Schools</b>								<b>1,552</b>	<b>1,519</b>	<b>1,339</b>	<b>1,276</b>			<b>5,686</b>	<b>(64)</b>	<b>(62)</b>
<b>Total Traditional Schools</b>	<b>1,773</b>	<b>1,758</b>	<b>1,644</b>	<b>1,584</b>	<b>1,624</b>	<b>1,591</b>	<b>1,556</b>	<b>1,621</b>	<b>1,634</b>	<b>1,552</b>	<b>1,519</b>	<b>1,339</b>	<b>1,276</b>	<b>20,471</b>	<b>348</b>	<b>(1,170)</b>

Colorado Springs School District 11  
Pupil Head Count Projections By Grade  
Fall 2021

School	FD-K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Over (under) 2020 Enrollment	Over (under) 2020 Projections
<b>Total Traditional Schools</b>	<b>1,773</b>	<b>1,758</b>	<b>1,644</b>	<b>1,584</b>	<b>1,624</b>	<b>1,591</b>	<b>1,556</b>	<b>1,621</b>	<b>1,634</b>	<b>1,552</b>	<b>1,519</b>	<b>1,339</b>	<b>1,276</b>	<b>20,471</b>	<b>348</b>	<b>(1,170)</b>
Achieve Online	-	-	-	-	-	-	5	15	30	40	45	75	90	300	(8)	-
Spark Online	25	25	50	50	50	50	50	50	50	-	-	-	-	400	400	400
<b>Total Online</b>	<b>25</b>	<b>25</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>55</b>	<b>65</b>	<b>80</b>	<b>40</b>	<b>45</b>	<b>75</b>	<b>90</b>	<b>700</b>	<b>392</b>	<b>400</b>
Bijou	-	-	-	-	-	-	-	-	-	15	22	37	51	125	(1)	(65)
Digital High School	-	-	-	-	-	-	-	-	-	-	-	15	125	140	(8)	10
Odyssey ECCO	-	-	-	-	-	-	-	-	-	95	90	70	75	330	17	25
Expelled Program	-	-	-	-	1	1	1	1	1	3	3	4	5	20	-	3
Tesla	-	-	-	-	-	-	-	5	20	20	30	65	110	250	8	(30)
Transition	-	-	-	-	-	-	-	-	-	-	-	-	41	41	-	(9)
BOCES	-	-	-	-	2	5	2	2	-	2	1	3	1	18	-	1
<b>Total Alternative Schools and Programs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>6</b>	<b>3</b>	<b>8</b>	<b>21</b>	<b>135</b>	<b>146</b>	<b>194</b>	<b>408</b>	<b>924</b>	<b>16</b>	<b>(65)</b>
Academy ACL	32	32	35	35	30	30	35	35	31	-	-	-	-	295	-	(1)
CIVA	-	-	-	-	-	-	-	-	-	42	44	45	44	175	3	(5)
Community Prep	-	-	-	-	-	-	-	-	-	11	28	35	146	220	(1)	19
GLOBE	21	20	21	23	22	20	13	-	-	-	-	-	-	140	2	(13)
Eastlake	-	-	-	-	-	-	-	-	-	-	10	25	115	150	24	(32)
Roosevelt Charter	71	77	86	94	101	91	-	-	-	-	-	-	-	520	50	(46)
<b>Total Charter Schools</b>	<b>124</b>	<b>129</b>	<b>142</b>	<b>152</b>	<b>153</b>	<b>141</b>	<b>48</b>	<b>35</b>	<b>31</b>	<b>53</b>	<b>82</b>	<b>105</b>	<b>305</b>	<b>1,500</b>	<b>78</b>	<b>(78)</b>
<b>Total District 11 Projected K- 12 Head Count</b>	<b>1,922</b>	<b>1,912</b>	<b>1,836</b>	<b>1,786</b>	<b>1,830</b>	<b>1,788</b>	<b>1,662</b>	<b>1,729</b>	<b>1,766</b>	<b>1,780</b>	<b>1,792</b>	<b>1,713</b>	<b>2,079</b>	<b>23,595</b>	<b>834</b>	<b>(913)</b>



**SCHOOL ALLOCATIONS**

**FOR**

**INSTRUCTIONAL &**

**NON-INSTRUCTIONAL USES**

**Colorado Springs School District 11**  
**SCHOOL INSTRUCTIONAL ALLOCATIONS**  
**ADOPTED FY2021-2022 BUDGET**

School	Loc #	Projected Count	Instructional Accounts					
			Standard Allocation		Nova Net 050000	Student Travel 058000	Total	
			Amount to Allocate	Amount per Location			Amount by Location	Per Pupil Allocation
Adams Elementary	101	378.0	105.00	39,691	-	-	39,691	105.0
Audubon Elementary	102	258.0	105.00	27,091	-	-	27,091	105.0
Bristol Elementary	104	221.0	105.00	23,206	-	-	23,206	105.0
Buena Vista Montessori	105	169.0	105.00	17,746	-	-	17,746	105.0
Carver Elementary	106	239.0	105.00	25,096	-	-	25,096	105.0
Chipeta Elementary	109	409.0	105.00	42,946	-	-	42,946	105.0
Columbia Elementary	107	252.0	105.00	26,461	-	-	26,461	105.0
Edison Elementary	108	271.0	105.00	28,456	-	-	28,456	105.0
Freedom Elementary	143	341.0	105.00	35,806	-	-	35,806	105.0
Fremont Elementary	110	377.0	105.00	39,586	-	-	39,586	105.0
Grant Elementary	111	412.0	105.00	43,261	-	-	43,261	105.0
Henry Elementary	112	274.0	105.00	28,771	-	-	28,771	105.0
Howbert Elementary	113	235.0	105.00	24,676	-	-	24,676	105.0
Jackson Elementary	116	339.0	105.00	35,596	-	-	35,596	105.0
Keller Elementary	118	349.0	105.00	36,646	-	-	36,646	105.0
King Elementary	119	287.0	105.00	30,136	-	-	30,136	105.0
Madison Elementary	123	275.0	105.00	28,876	-	-	28,876	105.0
Martinez Elementary	122	378.0	105.00	39,691	-	-	39,691	105.0
McAuliffe Elementary	142	462.0	105.00	48,511	-	-	48,511	105.0
Midland Elementary	124	154.0	105.00	16,171	-	-	16,171	105.0
Monroe Elementary	125	351.0	105.00	36,856	-	-	36,856	105.0
Queen Palmer Elem.	126	205.0	105.00	21,526	-	-	21,526	105.0
Penrose Elementary	127	326.0	105.00	34,231	-	-	34,231	105.0
Rogers Elementary	129	378.0	105.00	39,691	-	-	39,691	105.0
Rudy Elementary	131	304.0	105.00	31,921	-	-	31,921	105.0
Scott Elementary	140	516.0	105.00	54,181	-	-	54,181	105.0
Steele Elementary	132	273.0	105.00	28,666	-	-	28,666	105.0
Stratton Elementary	133	265.0	105.00	27,826	-	-	27,826	105.0
Taylor Elementary	134	174.0	105.00	18,271	-	-	18,271	105.0
Trailblazer Elementary	139	247.0	105.00	25,936	-	-	25,936	105.0
Twain Elementary	135	329.0	105.00	34,546	-	-	34,546	105.0
West Elementary	148	184.0	105.00	19,321	-	-	19,321	105.0
Wilson Elementary	138	342.0	105.00	35,911	-	-	35,911	105.0
<b>Total Elementary</b>		9,974.0		1,047,303	-	-	1,047,303.0	

**Colorado Springs School District 11**  
**SCHOOL INSTRUCTIONAL ALLOCATIONS**  
**ADOPTED FY2021-2022 BUDGET**

			Instructional Accounts					
School	Loc #	Projected Count	Standard Allocation		Nova Net 050000	Student Travel 058000	Total	
			Amount to Allocate	Amount per Location			Amount by Location	Per Pupil Allocation
Galileo Math & Science	250	435.0	112.00	48,721	-	-	48,721	112.0
Swigert Aerospace	251	526.0	112.00	58,913	-	-	58,913	112.0
Holmes Middle	242	563.0	112.00	63,057	-	-	63,057	112.0
Jenkins Middle	249	830.0	112.00	92,961	-	-	92,961	112.0
Mann Middle	244	388.0	112.00	43,457	-	-	43,457	112.0
North Middle	245	586.0	112.00	65,633	-	-	65,633	112.0
Russell Middle	246	557.0	112.00	62,385	-	-	62,385	112.0
Sabin Middle	247	680.0	112.00	76,161	-	-	76,161	112.0
West Middle	248	246.0	112.00	27,553	-	-	27,553	112.0
<b>Total Middle School</b>		<b>4,811.0</b>		<b>538,841</b>	<b>-</b>	<b>-</b>	<b>538,841</b>	
Coronado High	350	1,367.0	121.00	165,408	8,460	5,000	178,868	130.8
Doherty High	351	1,810.0	121.00	219,011	8,460	5,000	232,471	128.4
Mitchell High	352	1,024.0	121.00	123,905	8,460	5,000	137,365	134.1
Palmer High	353	1,485.0	121.00	179,686	8,460	5,000	193,146	130.1
<b>Total High School</b>		<b>5,686.0</b>		<b>688,010</b>	<b>33,840</b>	<b>20,000</b>	<b>741,850</b>	
Bijou	470	125.0	121.00	15,126	-	-	15,126	121.0
Tesla	475	250.0	121.00	30,251	-	-	30,251	121.0
Odyssey Early College	454	330.0	121.00	39,931	-	-	39,931	121.0
<b>Total Alternative Prog.</b>		<b>1,145.0</b>		<b>85,308</b>	<b>-</b>	<b>-</b>	<b>85,308</b>	
<b>Total All Instructional Accounts</b>				<b>\$2,359,462</b>	<b>\$33,840</b>	<b>\$20,000</b>	<b>\$2,413,302</b>	

Note: The pupil count does not include charter school students.

The initial allocation to schools is 90 percent of the "Total Amount by Location." The remainder will be distributed when the actual pupil counts are known and certified to the Colorado Department of Education in November 2020.

**Colorado Springs School District 11**  
**SCHOOL NON-INSTRUCTIONAL ALLOCATIONS**  
**ADOPTED FY2021-2022 BUDGET**

				<b>Non-Instructional</b>							
				<b>Office Accounts</b>							
School	Loc #	Projected Count	Amount to Allocate	Office Allocation	Lunchroom Aides <b>012050</b>	Teacher Extra-Duty <b>015020</b>	Additional Clerical <b>015050</b>	Related Benefits <b>020020/50</b>	Graduation Supplies <b>061700</b>	Mileage Allocation <b>058300</b>	Total Office Accounts
Adams Elementary	101	378.0	25.60	9,676	3,625	250	-	866	-	194	14,611
Audubon Elementary	102	258.0	25.60	6,604	3,625	250	-	866	-	194	11,539
Bristol Elementary	104	221.0	25.60	5,657	3,625	250	-	866	-	194	10,592
Buena Vista Montessori	105	169.0	25.60	4,326	3,625	250	-	866	-	194	9,261
Carver Elementary	106	239.0	25.60	6,118	3,625	250	-	866	-	194	11,053
Chipeta Elementary	109	409.0	25.60	10,470	3,625	250	-	866	-	194	15,405
Columbia Elementary	107	252.0	25.60	6,451	3,625	250	-	866	-	194	11,386
Edison Elementary	108	271.0	25.60	6,937	3,625	250	-	866	-	194	11,872
Freedom Elementary	143	341.0	25.60	8,729	3,625	250	-	866	-	194	13,664
Fremont Elementary	110	377.0	25.60	9,651	3,625	250	-	866	-	194	14,586
Grant Elementary	111	412.0	25.60	10,547	3,625	250	-	866	-	194	15,482
Henry Elementary	112	274.0	25.60	7,014	3,625	250	-	866	-	194	11,949
Howbert Elementary	113	235.0	25.60	6,016	3,625	250	-	866	-	194	10,951
Jackson Elementary	116	339.0	25.60	8,678	3,625	250	-	866	-	194	13,613
Keller Elementary	118	349.0	25.60	8,934	3,625	250	-	866	-	194	13,869
King Elementary	119	287.0	25.60	7,347	3,625	250	-	866	-	194	12,282
Madison Elementary	123	275.0	25.60	7,040	3,625	250	-	866	-	194	11,975
Martinez Elementary	122	378.0	25.60	9,676	3,625	250	-	866	-	194	14,611
McAuliffe Elementary	142	462.0	25.60	11,827	3,625	250	-	866	-	194	16,762
Midland Elementary	124	154.0	25.60	3,942	3,625	250	-	866	-	194	8,877
Monroe Elementary	125	351.0	25.60	8,985	3,625	250	-	866	-	194	13,920
Queen Palmer Elem.	126	205.0	25.60	5,248	3,625	250	-	866	-	194	10,183
Penrose Elementary	127	326.0	25.60	8,345	3,625	250	-	866	-	194	13,280
Rogers Elementary	129	378.0	25.60	9,676	3,625	250	-	866	-	194	14,611
Rudy Elementary	131	304.0	25.60	7,782	3,625	250	-	866	-	194	12,717
Scott Elementary	140	516.0	25.60	13,209	3,625	250	-	866	-	194	18,144
Steele Elementary	132	273.0	25.60	6,988	3,625	250	-	866	-	194	11,923
Stratton Elementary	133	265.0	25.60	6,784	3,625	250	-	866	-	194	11,719
Taylor Elementary	134	174.0	25.60	4,454	3,625	250	-	866	-	194	9,389
Trailblazer Elementary	139	247.0	25.60	6,323	3,625	250	-	866	-	194	11,258
Twain Elementary	135	329.0	25.60	8,422	3,625	250	-	866	-	194	13,357
West Elementary	148	184.0	25.60	4,710	3,625	250	-	866	-	194	9,645
Wilson Elementary	138	342.0	25.60	8,755	3,625	250	-	866	-	194	13,690
<b>Total Elementary</b>		<b>9,974.0</b>		<b>255,321</b>	<b>119,625</b>	<b>8,250</b>	<b>-</b>	<b>28,578</b>	<b>-</b>	<b>6,402</b>	<b>418,176</b>

**Colorado Springs School District 11**  
**SCHOOL NON-INSTRUCTIONAL ALLOCATIONS**  
**ADOPTED FY2021-2022 BUDGET**

				Non-Instructional							
				Office Accounts							
School	Loc #	Projected Count	Amount to Allocate	Office Allocation	Lunchroom Aides 012050	Teacher Extra-Duty 015020	Additional Clerical 015050	Related Benefits 020020/50	Graduation Supplies 061700	Mileage Allocation 058300	Total Office Accounts
Galileo Math and Science	250	435.0	27.40	11,919	-	5,300	2,300	1,699	-	103	21,321
Swigert Aerospace	251	526.0	27.40	14,412	-	5,300	2,300	1,699	-	103	23,814
Holmes Middle	242	563.0	27.40	15,426	-	5,300	2,300	1,699	-	103	24,828
Jenkins Middle	249	830.0	27.40	22,742	-	5,300	2,300	1,699	-	103	32,144
Mann Middle	244	388.0	27.40	10,631	-	5,300	2,300	1,699	-	103	20,033
North Middle	245	586.0	27.40	16,056	-	5,300	2,300	1,699	-	103	25,458
Russell Middle	246	557.0	27.40	15,261	-	5,300	2,300	1,699	-	103	24,663
Sabin Middle	247	680.0	27.40	18,632	-	5,300	2,300	1,699	-	103	28,034
West Middle	248	246.0	27.40	6,740	-	5,300	2,300	1,699	-	103	16,142
Total Middle School		4,811.0		131,819	-	47,700	20,700	15,291	-	927	216,437
Coronado High	350	1,367.0	29.20	39,916	-	14,100	1,345	3,452	2,500	103	61,416
Doherty High	351	1,810.0	29.20	52,852	-	14,100	1,345	3,452	2,500	103	74,352
Mitchell High	352	1,024.0	29.20	29,900	-	14,100	1,345	3,452	2,500	103	51,400
Palmer High	353	1,485.0	29.20	43,362	-	14,100	1,345	3,452	2,500	103	64,862
Total High School		5,686.0		166,030	-	56,400	5,380	13,808	10,000	412	252,030
Bijou School	470	125.0	29.20	3,650	-	5,100	1,345	1,441	500	103	12,139
Odyssey ECCO	454	330.0	29.20	9,636	-	5,100	1,345	1,441	500	103	18,125
Tesla	475	250.0	29.20	7,300	-	5,100	1,345	1,441	500	103	15,789
Total Alternative Programs		1,145.0		20,586	-	15,300	4,035	4,323	1,500	309	46,053
Total All Non-Instructional Accounts				\$573,756	\$119,625	\$127,650	\$30,115	\$62,000	\$11,500	\$8,050	\$932,696

Note: The pupil count does not include charter school students.

The initial allocation to schools is 90 percent of the "Total Amount by Location." The remainder will be distributed when the actual pupil counts are known and certified to the Colorado Department of Education in November 2020.

Extra duty/additional salary funds additional hours worked to cover school events and/or work outside school year. Employees eligible to be paid are teachers and educational support professionals (ESP).

Mileage allocation funds are used to pay employees who use their own vehicles to do principal approved school business. Employees eligible to be reimbursed mileage are teachers and ESP.



**BUDGET BALANCING**

**AND**

**OTHER INFORMATION**

# Colorado Springs School District 11

Budget Planning  
FY 21/22

**FY 20/21**  
Estimated Ending GF Contingency- 6/30/21  
Fund Balance Increase - Mid-Year Budget (net of additions and deletions)  
Less: Food Service Susidy due Net Losses  
Plus: Vacancy Salary & Benefit Savings  
Plus: Other GF Savings/Revenue  
Estimated Balance 6/30/21

**FY 21/22**  
Estimated School Finance Revenues @ \$758/Pupil  
Teacher Retirement Differential  
Teacher Staffing Reduction Savings  
MHS Displaced Staff Cost  
FY 20/21 Furlough Day Elimination  
FY 20/21 Stimulus Funds used to balance GF Budget  
FY 20/21 MLO Funds Diverted to General Fund:

MLO Capital Projects Fund  
MLO Technology Replacement  
Employee Compensation - Steps & Lanes

Teachers  
ESP

Exec/Prof  
Employee Compensation - COLA/ATB

Teachers  
ESP

Exec/Prof  
Employee Compensation - Insurance  
Employee Compensation - Minimum Wage

SubTotal After Compensation

Fund Balance Reservations:  
Academic Master Planning Review, Modification & Impl  
Strategic Plan Implementation

Budget Modification Requests (all subtractions):  
ALL Division Requests  
Business Services Division Requests  
Human Resources Division Requests  
Superintendent Division Requests  
Technology Services Division Requests

Total Budget Modification Requests

Budget Balance

6/30/2022

Recurring	Non-Recurring	Total
	20,000,000	20,000,000
	22,794,976	22,794,976
	(2,500,000)	(2,500,000)
	3,000,000	3,000,000
	1,000,000	1,000,000
0	44,294,976	44,294,976
16,672,210		16,672,210
2,000,000		2,000,000
0		0
	(3,500,000)	(3,500,000)
(900,000)		(900,000)
(7,400,000)		(7,400,000)
(1,000,000)		(1,000,000)
(1,000,000)		(1,000,000)
(2,592,030)		(2,592,030)
(1,100,000)		(1,100,000)
(500,000)		(500,000)
0	0	0
0	0	0
0	0	0
(491,784)	(1,100,000)	(1,591,784)
3,688,396	39,694,976	43,383,372
	(2,400,000)	(2,400,000)
	(2,400,000)	(2,400,000)
3,374,085	3,536,124	6,910,208
628,893	1,264,987	1,893,880
422,655	0	422,655
468,590	2,000,000	2,468,590
101,802	85,110	186,912
4,996,024	6,886,221	11,882,245
(\$1,307,628)	\$30,408,755	\$29,101,127



**Colorado Springs School District 11**  
**FY21/22 IBR Budget Modification Requests Summary**  
**General Fund**

No.	Division	Program	Location	\$ Amount	R/NR*	FTE		Owner
ALL-1	Achievement, Learning & Leadership	00900	Curriculum & Instruction	\$ 200,000.00	NR		Purchase Amplify Reading, an online reading program doe grades K-5	D. Engstrom
ALL-2	Achievement, Learning & Leadership	?	Career Technical Education	\$ 550,118.00	R	7.0	1 Exec Pro Coordinator, 5 Instructors, and 1 ESP for Work-Based Learning Program	D. Roberson
ALL-3	Achievement, Learning & Leadership	18000	Athletics	\$ 44,231.00	R		Security at middle and high school athletic events.	C. Noll
ALL-4	Achievement, Learning & Leadership	18000	Athletics	\$ 21,800.00	R		Colorado High School Activities Association (CHSAA) official per contest price increase.	C. Noll
ALL-5	Achievement, Learning & Leadership	21220	Student Success & Wellness	\$ 51,223.39	NR		Additional Pay for School Counselors, College Access Coordinator, Transportation, and Signal Vine messaging platform.	C. Notestine
ALL-6	Achievement, Learning & Leadership	06000	Curriculum & Instruction	\$ 63,980.00	NR		Finish cycle of purchasing updated 6 year licenses for Spanish, grades 3/4 & 5/6 at various locations.	D. Engstrom
ALL-12	Achievement, Learning & Leadership	21220	Student Success & Wellness	\$ 109,349.00	R	1.0	Professional: Career & College Access Coordinator	C. Notestine
ALL-13	Achievement, Learning & Leadership	10000	Spark Online	\$ 1,885,901.00	R	25.0	21 Teachers, 3 ESP, 1 Administrator and misc. supplies needed for opening Online School	D. Engstrom
ALL-14	Achievement, Learning & Leadership	009TP	All Schools	\$ 146,467.20	NR		Increase tutoring funds by 15%	D. Engstrom
ALL-15	Achievement, Learning & Leadership	00100 & 24110	Rogers Elementary	\$ 167,632.00	R	2.0	2 paraprofessionals, to staff Dual Language Immersion Program & supplies	D. Engstrom
ALL-16	Achievement, Learning & Leadership	22120	School Leadership	\$ 98,730.00	R	1.0	Administrator: Executive Director of School Leadership	D. Engstrom
ALL-17	Achievement, Learning & Leadership	00310	Various	\$ 58,215.00	NR		Continued implementation of the Pre-AP Program.	D. Engstrom
ALL-18	Achievement, Learning & Leadership	00300 & 24110	Mitchell High School	\$ 675,000.00	NR		Comprehensive programs, vendors, and personnel costs associated with MHS Priority Improvements	D. Engstrom
ALL-19	Achievement, Learning & Leadership	009VE & '00500	Career Technical Education	\$ 148,000.00	R		Expand the College and Career option through increasing access to concurrent enrollment and extended studies through various programs.	D. Roberson
ALL-20	Achievement, Learning & Leadership	00900	Curriculum & Instruction	\$ 260,000.00	NR		Supply grades 6-8 sites with one year re-licensing of online curricular resources for mathematics.	D. Engstrom
ALL-21	Achievement, Learning & Leadership	00900	Curriculum & Instruction	\$ 418,486.50	NR		Purchase Impact Social Studies curricular materials for grades 3-5 as the core social studies instructional resource.	D. Engstrom
ALL-22	Achievement, Learning & Leadership	00900	Curriculum & Instruction	\$ 460,000.00	NR		Supply grades K-5 sites with one year re-licensing of online curricular resources for mathematics.	D. Engstrom
ALL-23	Achievement, Learning & Leadership	00500	Career Technical Education	\$ 62,681.00	R		Create program for district employees to pursue graduate course work/masters degree that will qualify under Higher Learning Commission guidelines for concurrent enrollment adjunct status at PPCC.	D. Roberson
ALL-24	Achievement, Learning & Leadership	00900	Curriculum & Instruction	\$ 600,000.00	NR		Supplement READ Act funds, to purchase a new/upgraded K-5 core reading program.	D. Engstrom
ALL-25	Achievement, Learning & Leadership	00900	Curriculum & Instruction	\$ 580,951.51	NR		Purchase Turnitin and Revision Assistant for all students in grades 6-12.	D. Engstrom
ALL-26	Achievement, Learning & Leadership	33100	Tesla Early Childhood Center	\$ 6,700.00	R		Home visits for teen parent program.	D. Engstrom
BUS-1	Business Services	25100	Financial Svcs.	\$ 91,923.00	R	1.0	Professional: Assistant Director of Financial Svcs & position restructuring	L. Hronik
BUS-2	Business Services	25200	Procurement	\$ 5,600.00	R		District memberships to SAMs Club and Amazon Business Prime	K. Odom
BUS-4	Business Services	26230	Facilities	\$ 139,061.40	R	2.0	2 ESP: Assistant HVAC Supervisor & Preventative Maintenance Technician.	T. Seaman
BUS-5	Business Services	Various	Facilities	\$ 228,447.09	NR		5 % market adjustments to facility department trades people.	T. Seaman
BUS-6	Business Services	Various	Transportation	\$ 181,109.00	R		Pay increases for school bus drivers.	N. Soto
BUS-7	Business Services	27200	Transportation	\$ 211,200.00	R		Transportation incentive pay.	N. Soto
BUS-8	Business Services	27100	Transportation	\$ 225,000.00	NR		Replace the current Busing GPS technology, as our current vendor will be decommissioned during the 2021-22 SY.	N. Soto
BUS-9	Business Services	26234	Facilities	\$ 300,000.00	NR		Support maintenance and repair of building HVAC and other building mechanical systems.	T. Seaman
BUS-10	Business Services	26300	Facilities	\$ 178,000.00	NR		Increase the Grounds Shop Budget	T. Seaman
BUS-11	Business Services	26210	Facilities	\$ 33,540.00	NR		Restore the school custodial budgets to the 2019 allocation amount, and to provide custodial support to Tesla EOS as this campus was formerly maintained by GLOBE charter school until July 2020.	T. Seaman
HR-1	Human Resources	All	Human Resources	\$ 411,214.50	R		Due to the implementation of the Healthy Families & Workplace Act (HFWA), effective 1/1/21, all District employees are now eligible to earn paid sick leave. Therefore, the purpose of these funds is to provide additional funding for these new groups of employees to accrue the maximum leave under the law and/or handbook or collective bargaining agreement that previously did not have leave for the 21/22 SY.	P. Bailey
HR-3	Human Resources	28300	Personnel Support	\$ 11,440.00	R		Increase our TimeClock Plus (TCP) account to transition all ESP to TCP. Right now, we only have a portion utilizing TCP and we are requesting to move all ESP to TCP for the 2021-22 school year.	P. Bailey
SUPT-1	Superintendent	22140	Education Insights	\$ 98,590.00	R	1.0	Executive Professional: SIS Facilitator	D. Khaliqui



**Colorado Springs School District 11**  
**FY21/22 June Budget Modification Requests Summary**  
**General Fund**

No.	Division	Program	Location	\$ Amount	R/NR*	FTE		Owner
ALL-1	Achievement, Learning & Leadership	22190	Empower	\$ -	R	1.00	1 Empower Non-Title Coach	B. Duran
ALL-2	Achievement, Learning & Leadership	24110	Midland ES, West ES, West MS	\$ 110,858.00	R	1.00	Redistribute APs: 1 AP West MS, 1 AP Scott ES, <b>1 AP West ES/Midland.</b>	S. Kalbach
ALL-3	Achievement, Learning & Leadership	21110	Student Support & Engagement	\$ 19,500.00	R		Restructure to Director of Student Support & Engagement	C. Notestine
ALL-4*	Achievement, Learning & Leadership	00500	CTE/Concurrent Enrollment	\$ 361,634.00	R		Budget increase to account for revenues collected annually	D. Roberson
ALL-5	Achievement, Learning & Leadership	21910	Monroe & Twain	\$ 34,270.00	R	2.00	2 ESP one at each location: ESP Before/After School Program Coordinator	S. Kalbach/ B. Relich
BUS-1	Business Services	23230	Legislative Services	\$ 25,000.00	R		Support Legislative/Lobbyist contract	G. Gustafson
BUS-2	Business Services	26250	FOTC	\$ 297,000.00	NR		Utility cost adjustment for electrical and natural gas increase	T. Seaman

\*Anticipated additional Concurrent Enrollment reimbursements of approximately \$361,634 making the net recurring cost to the District of \$155,358.

			<b>FTE</b>	<b>4.0</b>
<b>Total R/N:</b>	Submitted			
R- Recurring	551,262			
NR- Non-Recurring	297,000			
Total R/N	<u>848,262</u>			

# Summary of Transactions Between Funds

## Adopted Budget

### FY2021-2022

#### 1) Revenue Transfers:

	From		To	
2000 Mill Levy Override Fund (1)	<i>Per Implementation Plan</i>		General Fund	
27-651-00-00000-521000-0000		20,733,272	10-000-00-00000-522700-0000	20,733,272
Mill Levy Override Fund (1)	<i>Per Implementation Plan</i>		General Fund - IT programs	
27-651-00-00000-521000-0000		6,075,550	10-000-00-00000-522700-0000	6,075,550
2000 Mill Levy Override Fund (1)	<i>Per Implementation Plan</i>		General Fund - IT programs	
27-651-00-00000-522100-0000		90,000	21-766-00-00000-522700-0000	90,000
General Fund	<i>Annual Allocation</i>		Capital Reserve Capital Projects	
10-000-00-00000-524300-0000		4,500,000	43-000-00-00000-521000-0000	4,500,000
General Fund	<i>2016 COP Payment</i>		Capital Reserve Capital Projects	
10-000-00-00000-524300-0000		519,015	43-000-00-00000-521000-0000	519,015
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		103,424	18-000-00-28520-521000-0000	60,812
			18-000-00-28530-521000-0000	23,884
			18-000-00-28560-521000-0000	18,728
General Fund	<i>BMF BUS-3 (School Bus purchases)</i>		Capital Reserve Capital Projects	
10-000-00-00000-524300-0000		300,000	43-000-00-00000-521000-0000	300,000
Production Printing	<i>Reimburse for FY17 copier purchase</i>			
68-000-00-00000-521000-0000		80,000	10-000-00-00000-526800-0000	80,000
<b>Total Revenue Transfers</b>		<b>35,317,261</b>		<b>35,317,261</b>

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

#### 2) User-Charges:

	Debit		Credit	
<b>General Fund</b>		<b>General Fund</b>		
10-654-00-00900-085300-0000	527,825	10-678-00-26400-085300-0000	419,282	
10-654-00-00900-085300-0001	208,325	10-672-00-26400-085300-0000	43,052	
	736,150	10-678-00-26400-085300-0000	141,629	
		10-672-00-26400-085300-0000	18,884	
		10-678-00-26400-085300-0000	47,210	
		10-678-00-26400-085300-0000	66,093	
<b>General Fund</b>			736,150	
10-622-00-18000-052000-0000	11,652			
10-622-00-18000-021620-0000	17,523			
10-748-00-27100-052000-0000	167,537	<b>Risk Management Fund</b>		
10-748-00-27100-021660-0000	41,774	18-664-00-28520-052900-0000	60,492	
<b>Production Printing</b>		18-664-00-28530-052900-0000	10,084	
68-768-00-25400-021660-0000	1,194	18-664-00-28540-052900-0000	4,790	
68-768-00-25400-052000-0000	5,683	18-664-00-28560-052900-0000	169,997	
	245,363		245,363	
<b>Production Printing</b>		<b>General Fund</b>		
68-768-00-25000-050000-0000	24,380	10-762-00-26250-062100-0001	3,478	
68-768-00-26210-050000-0000	3,113	10-762-00-26250-062200-0001	8,756	
68-768-00-26250-041100-0000	135	10-658-00-25160-086000-0000	24,380	
68-768-00-26250-041200-0000	323	10-762-00-26250-041100-0001	135	
68-768-00-26250-062100-0000	3,478	10-762-00-26210-086000-0000	3,113	
68-768-00-26250-062200-0000	8,756	10-762-00-26250-041200-0001	323	
68-768-00-28000-085300-0000	727	10-672-00-28400-085300-0000	727	
	40,912		40,912	
<b>Total User-Charges</b>	<b>1,022,425</b>		<b>1,022,425</b>	

# Summary of Transactions Between Funds

## Adopted Budget

### FY2021-2022

3) State Equalization Allocations:	
From	To
<b>Mandated Allocations:</b>	
General Fund	Preschool Fund
10-000-00-00000-581900-3141 3,826,456	19-000-00-00000-581000-0000 3,826,456
<b>Total Mandated Allocations</b> 3,826,456	3,826,456

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

5) 2017 MLO Allocations:	
From	To
<b>Mandated Allocations:</b>	
<b>2017 Mill Levy Override Fund</b> <i>Per Implementation Plan</i>	<b>General Fund</b>
27-651-00-00000-521000-2017 25,793,425	10-000-00-00000-522700-2017 25,793,425
<b>2017 Mill Levy Override Fund</b>	<b>Risk Management Fund</b>
27-651-00-00000-521800-2017 4,633	18-000-00-00000-522700-2017 4,633
<b>2017 Mill Levy Override Fund</b>	<b>Preschool Fund</b>
27-651-00-00000-521900-2017 100,934	19-000-00-00000-522700-2017 100,934
<b>2017 Mill Levy Override Fund</b>	<b>Food Service Fund</b>
27-651-00-00000-522100-2017 489,008	21-766-00-00000-522700-2017 489,008
<b>2017 Mill Levy Override Fund</b>	<b>Benefits Fund</b>
27-651-00-00000-526400-2017 7,448	64-000-00-00000-522700-2017 7,448
<b>2017 Mill Levy Override Fund</b>	<b>Print Production Fund</b>
27-651-00-00000-526800-2017 49,522	68-000-00-00000-522700-2017 49,522
<b>2017 Mill Levy Override Fund</b>	<b>Capital Reserve Fund</b>
27-651-00-00000-524300-2017 16,191,311	43-000-00-00000-522700-2017 16,191,311
<b>Total Mandated Allocations</b> 42,636,281	42,636,281



# **RENTAL INFORMATION**

## RENTAL FEE SCHEDULE FOR SCHOOL DISTRICT 11 FACILITIES

**PLEASE NOTE:** The total cost of renting a facility includes hourly rental charge PLUS costs of operation. There will be a \$100 non-refundable deposit/cancellation fee due at the time of reservation for large or long-term rentals, which will be applied to the last month of rent.

### FACILITY CHARGES:

Classrooms	\$17.00 hourly
Gymnasiums at elementary schools	\$22.00 hourly
<b>Exceptions:</b> Chipeta, Freedom, Lt. Col. Thomas H. Martinez, Christa McAuliffe, Queen Palmer, Vera Scott and Trailblazer	\$30.00 hourly
Gymnasiums at middle schools or high school auxiliary gyms	\$30.00 hourly
Gymnasiums at high schools	\$40.00 hourly
Outside areas (such as fields, court yards, etc.)	\$35.00 hourly
Tennis courts	\$18.00-\$25.00 hourly per court <sup>5</sup>
Parking lots	\$22.00 hourly
Swimming pools	\$75.00 hourly <sup>1</sup>
Lobbies, hallways, and tables, concessions	\$30.00 per event <sup>2</sup>

### GARRY BERRY STADIUM

Stadium rental for games (includes lights)	\$110.00 hourly
Practice time	\$82.00 hourly
Track use	\$55.00 hourly
Stadium manager (must be a District 11 employee)	\$35.00 hourly (2-hour minimum)
Scorekeeper (must be a District 11 employee)	\$55.00 per game
Press box announcer	\$55.00 per game
Lower turf field (\$10/hour extra for lights)	\$65.00 hourly

### LARGE SPECIALIZED MEETING SPACE

Cafeterias, media centers, band rooms, choir rooms at middle schools and high schools	\$44.00 hourly
Lecture halls and dance studio	\$65.00 hourly

**The above facilities are not available at non-profit rates.**

### AUDITORIUMS/CAFETORIUMS

Francisco Vasquez de Coronado auditorium	seats 760	\$180.00 hourly <sup>4</sup>
Thomas B. Doherty auditorium	seats 500	\$132.00 hourly <sup>4</sup>
Galileo School of Math and Science auditorium	seats 350	\$72.00 hourly
Francis L. Jenkins Middle School cafetorium	seats 300	\$65.00 hourly
Horace Mann auditorium	seats 300	\$72.00 hourly
General William Mitchell auditorium	seats 835	\$180.00 hourly <sup>4</sup>
General William J. Palmer auditorium	seats 1447	\$240.00 hourly <sup>4</sup>
Queen Palmer auditorium	seats 375	\$72.00 hourly
Jack Swigert Aerospace Academy auditorium	seats 439	\$72.00 hourly
Nikola Tesla auditorium	seats 240	\$72.00 hourly
Roy J. Wasson auditorium	seats 1166	\$240.00 hourly <sup>4</sup>
West auditorium	seats 240	\$72.00 hourly
Set up/rehearsal/strike time		\$50.00 hourly
Non-refundable processing fee for high school auditoriums		\$35.00 onetime fee

Non-profit rates are available for auditoriums with a valid and current 501(c)(3) determination letter from the Internal Revenue Service.



## COST OF OPERATION

The operational cost of each facility will be determined individually depending on the characteristics of the facility, the use, the number of District 11 employees hired to work, and other criteria as needed for the event.

<b>Event Staff (must be District 11 employees)</b>	
Auditorium manager	\$45.00 hourly (2 hour minimum)
Custodian	\$40.00 hourly (2 hour minimum)
Lifeguard (additional lifeguard required for every 25 swimmers)	\$25.00 (2 hour minimum)
Security	\$40.00 hourly (2 hour minimum)
Site facilitator	\$40.00 hourly (2 hour minimum)
Stage technician	\$25.00 hourly (2 hour minimum)

<b>Equipment Usage Fees</b>	
Audio only equipment usage fee	\$30.00/day
Grand piano, if available	\$75.00 plus tuning fee, if needed
Specialized technical equipment usage fee	\$25.00/day
Technical lighting and audio equipment usage fee	\$40.00/day
Trash pick up	Charged per dumpster at current rate
Athletic equipment usage fees	\$5.00-\$25.00/day

<b>Other</b>	
Late fee	\$75.00/event
Change fee for each adjustment after contract is written	\$5.00

## BILLING

- Payments are required ten (10) working days in advance of use.
- Please pay by check, money order, or cashier's check made payable to District 11. No cash please.
- Payment by credit/debit card can be made through My School Bucks [www.d11.org/myschoolbucks](http://www.d11.org/myschoolbucks) Link will also be on your invoice.
- No space can be utilized until a contract is signed, a current certificate of liability insurance is on file, and fees are paid in full.

## ADVERTISING

All advertising for activities, which take place in or on the licensed property, shall include the following statement:

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

District 11 does not provide or distribute advertising for lessees.

## REFERENCES:

<sup>1</sup> Renters must provide a water safety instructor (WSI) and a certified life guard for the first 25 swimmers and an additional certified life guard for each additional 25 swimmers.

<sup>2</sup> Table space may be leased to, among others, political candidates or advocates for purposes of political campaigning. In this regard, all political candidates, regardless of their party affiliation or political beliefs, will be given an opportunity to lease table space at certain specified School District 11 events (e.g. back-to-school nights or school open houses). Lessees will have access to their leased table space only, and mobility is limited to the area immediately adjacent to the leased table. The assigned table location is at the discretion of the school administrator.

<sup>3</sup> Includes two (2) dressing rooms. Tap dancing is permitted if lessee provides protective flooring.

<sup>4</sup> Matches - \$25 per court per match/Lessons - \$18 per hour per court

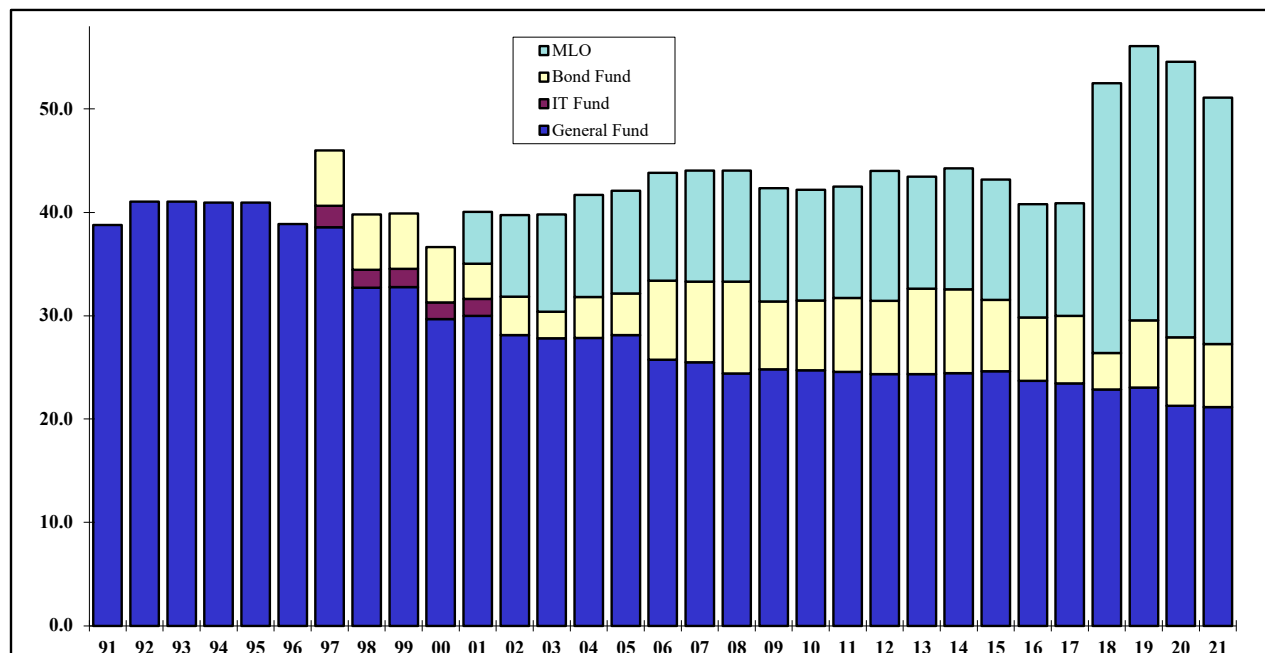


**INFORMATION: PROPERTY TAX**

**RATES AND ASSESSMENTS**

## Colorado Springs School District 11 History of Mill Levy from 1991 to 2021

Collection Year	Certified	Override Levies					
	Funded	General Fund		IT	General	Bond	Total
	Pupil	Regular	Abatement	Fund	Fund		
	Count	Mill Levy	Levy	Mill Levy	Mill Levy	Mill Levy	Mill Levy
1991	28,422	38.300	0.479	0.0	0.0	0.0	38.779
1992	29,327	40.080	0.953	0.0	0.0	0.0	41.033
1993	30,522	40.080	0.953	0.0	0.0	0.0	41.033
1994	30,519	40.080	0.850	0.0	0.0	0.0	40.930
1995	31,046	40.080	0.850	0.0	0.0	0.0	40.930
1996	31,440	38.631	0.234	0.0	0.0	0.0	38.865
1997	31,741	38.314	0.234	2.077	0.0	5.350	45.975
1998	31,581	32.497	0.213	1.748	0.0	5.350	39.808
1999	31,556	32.497	0.293	1.755	0.0	5.350	39.895
2000	31,418	29.536	0.148	1.596	0.0	5.350	36.630
2001	31,242	29.536	0.457	1.627	5.039	3.402	40.061
2002	31,152	28.002	0.140	0.0	7.882	3.720	39.744
2003	30,867	27.628	0.208	0.0	9.426	2.550	39.812
2004	30,835	27.628	0.227	0.0	9.873	3.970	41.698
2005	30,538	27.628	0.502	0.0	9.944	4.020	42.094
2006	30,163	25.543	0.209	0.0	10.411	7.650	43.813
2007	29,604	25.357	0.141	0.0	10.737	7.810	44.045
2008	29,108	24.176	0.246	0.0	10.758	8.865	44.045
2009	28,878	24.176	0.642	0.0	10.953	6.560	42.331
2010	28,582	24.176	0.550	0.0	10.707	6.750	42.183
2011	28,245	24.026	0.549	0.0	10.783	7.135	42.493
2012	28,165	24.026	0.330	0.0	12.568	7.080	44.004
2013	28,095	24.026	0.330	0.0	10.820	8.263	43.439
2014	27,841	24.026	0.425	0.0	11.720	8.093	44.264
2015	27,585	24.026	0.622	0.0	11.617	6.900	43.165
2016	27,276	23.239	0.455	0.0	10.980	6.129	40.803
2017	26,980	23.240	0.230	0.0	10.890	6.510	40.870
2018	26,627	22.556	0.332	0.0	26.098	3.513	52.499
2019	26,405	22.556	0.492	0.0	26.534	6.502	56.084
2020	25,709	20.715	0.574	0.0	26.653	6.616	54.558
2021	25,098	20.715	0.410	0.0	23.829	6.150	51.104



## Colorado Springs School District 11 PROPERTY TAX PER PUPIL DATA

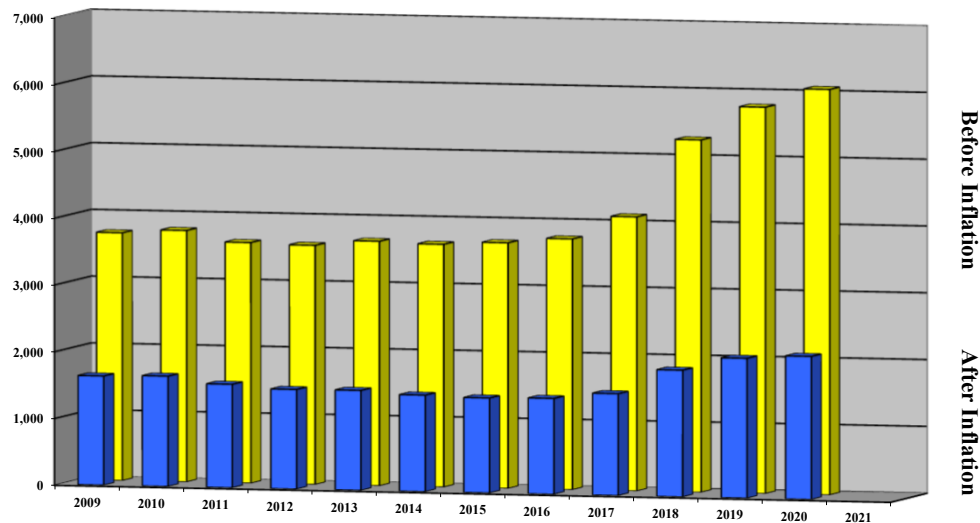
Collection Year	Fiscal Year	Assessed Valuation	Levy Per \$1,000 of Assessed Valuation	Property Tax Revenue Levied	Certified Funded Pupil Count	Inflation Rate	Inflation Factor*	Property Tax Per Pupil Before Inflation	Property Tax Per Pupil After Inflation
2009	FY09/10	2,515,636,400	42.183	106,117,090	28,582	4.90%	227.1	3,713	1,635
2010	FY10/11	2,503,778,120	42.493	106,393,044	28,245	0.40%	228.1	3,767	1,652
2011	FY11/12	2,307,248,850	44.004	101,528,178	28,165	2.00%	232.6	3,605	1,550
2012	FY12/13	2,316,851,070	43.445	100,655,595	28,095	3.27%	240.2	3,583	1,491
2013	FY13/14	2,303,640,340	44.264	101,968,336	27,841	1.90%	244.8	3,663	1,496
2014	FY14/15	2,323,985,180	43.165	100,314,820	27,585	2.80%	251.6	3,637	1,445
2015	FY15/16	2,458,814,590	40.803	100,327,012	27,276	2.80%	258.7	3,678	1,422
2016	FY16/17	2,478,479,550	40.880	101,320,244	26,980	1.20%	261.8	3,755	1,435
2017	FY17/18	2,643,782,060	41.340	109,293,950	26,627	2.80%	269.1	4,105	1,525
2018	FY18/19	2,653,571,140	52.499	139,309,831	26,405	3.40%	278.3	5,276	1,896
2019	FY19/20	2,774,432,980	56.084	155,601,299	26,898	2.70%	276.4	5,785	2,093
2020	FY 20/21	3,026,882,100	54.558	165,140,634	25,709	1.90%	283.6	6,423	2,265
2021	FY 21/22	3,050,219,290	51.104	155,878,407	25,098	2.00%	281.9	6,211	2,203

\*Note: Taxes are assessed on a calendar year.

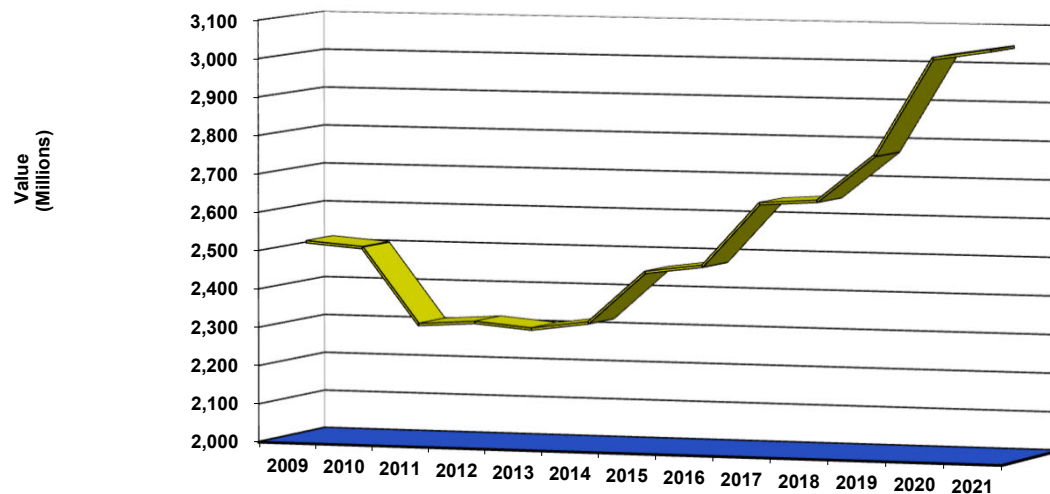
Inflation factor, 1982-84 = 100. Data source U.S. Department of Labor.

Property tax revenue levied assumes 100% cash collection. Historically, the District only receives about 99.6% for the entire calendar year because some tax revenues become uncollectible.

### Property Tax Revenue Per Pupil

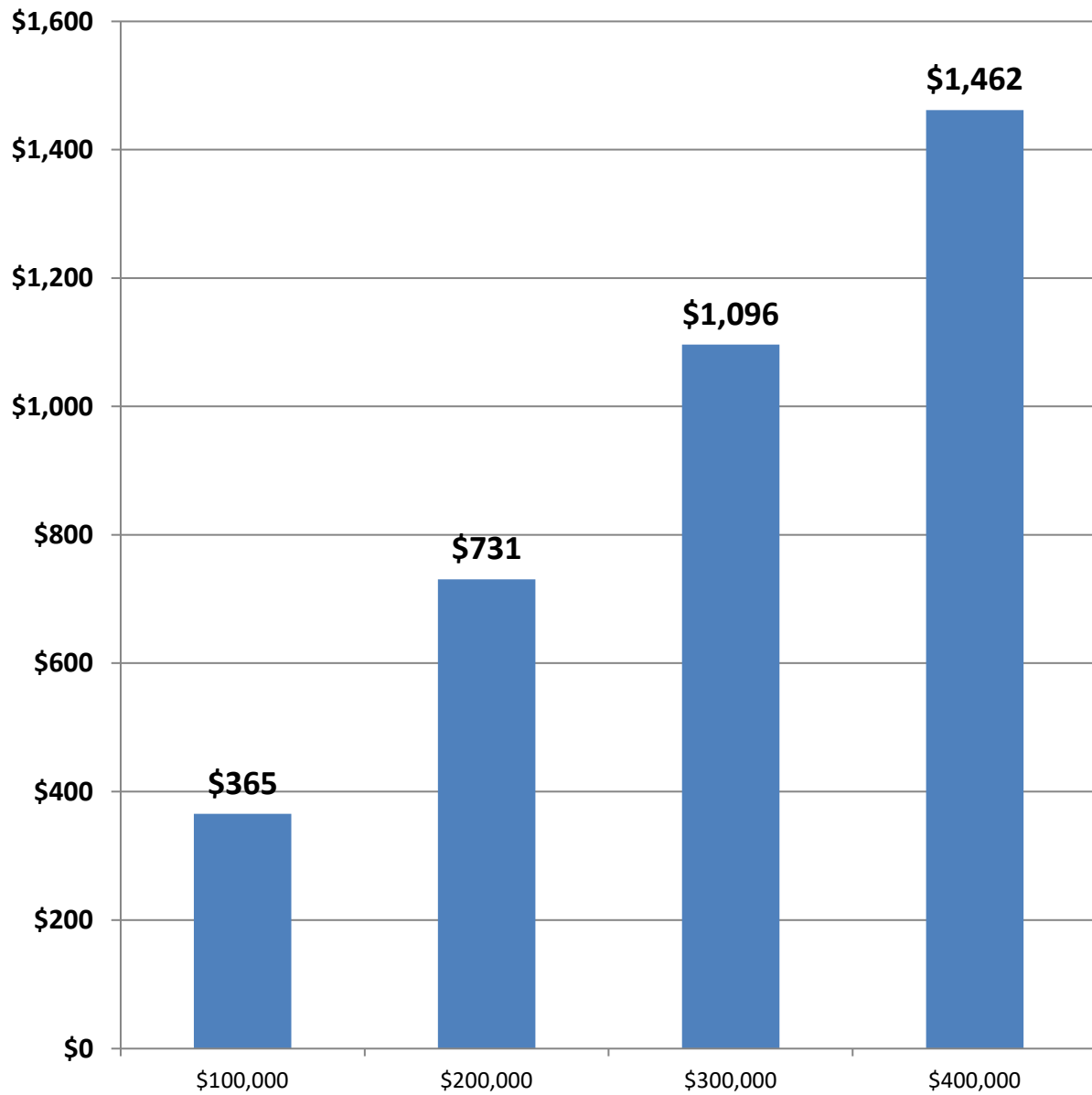


### Assessed Valuation



# School District 11

## 2021 Tax Levy on FMV of Four Different Homes



Fair Market (FMV) of Home

## GLOSSARY OF SCHOOL FINANCE TERMS

**ACCOUNTABILITY COMMITTEE** - The State Accountability Committee consists of 18 members who assist the State Board of Education in performing its duties by studying the effectiveness of public school districts and recommending improvement strategies to the State Board of Education. Local Accountability Committee members are appointed by local boards of education. The advisory accountability committee consists of at least one parent, one teacher, one school administrator and a taxpayer from the district. This committee makes recommendations to its local board relative to the accountability program.

**ACCREDITATION** - The recognition of each school as maintaining standards that are set forth by the state that allow its graduates to move to higher levels of education.

**ACCRUAL** – An accounting method that recognizes income when it is earned and expenses when incurred regardless of when the cash is received or disbursed. Also to accumulate or have due after a period of time such as vacation time.

**AD VALOREM TAXES** - Taxes levied on the assessed valuation of real and personal property located within the boundaries of the district which is the final authority in determining the amount to be raised for education purposes.

**AGENCY FUND** - A fund used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

**AMENDMENT ONE** - Taxpayer's Bill of Rights (TABOR). As stated in the Amendment, "Its preferred interpretation shall reasonably restrain most the growth of government." The bill contains spending limits and revenue limits. Limits applying to school districts are: (1) the maximum annual percentage change in each local district's fiscal year spending equals inflation in the prior calendar year plus annual local growth, adjusted for revenue changes approved by voters after 1991, (2) the maximum annual percentage change in each district's property tax revenue equals inflation in the prior calendar year plus annual local growth, adjusted for property tax revenue changes approved by voters after 1991. "Local growth" for a school district means the percentage change in its student enrollment.

**AMORTIZED** - the gradual reduction of a debt through a schedule of regular payments made over a period of time.

**APPROPRIATION** - The setting aside by resolution of a specified amount of money for a fund with an authorization to make expenditures and incur obligations for the purposes thereof.

**APPROPRIATION RESOLUTION** - A formal resolution by a board of education to set aside a specified amount of money for a fund with an authorization to make expenditures and incur obligations for specific purposes.

**ASSESSED VALUATION (AV)** - A valuation set upon real estate or other property by a government as a basis for levying taxes.

**AT RISK FUNDING** – A variable within the Total Program Funding formula that recognizes that expenses among districts vary as pupil populations vary, especially at-risk populations. Eligibility for participation in the federal free lunch program is used as a proxy of each school district's at-risk pupil population.

**BALANCED BUDGET** – The allocation of projected resources into appropriated expenditures and reserves to the extent that all estimated resources equal all estimated appropriations.

**BOARD OF EDUCATION (BOE)** - The Board of Education for a school district. Each school district is to be governed by a board of education consisting of the number of school directors prescribed by law. The board possesses all powers delegated to a board of education or to a school district by law, and performs all duties required by law.

**BONDS** - Interest bearing certificates of public indebtedness or obligations made by the district which are insured against default by a third party.

**BORROWING** - A board may, by resolution, authorize the borrowing of unencumbered money from one fund to another (except the Bond Redemption Fund). Such money must be repaid when needed by the lending fund, but in any event must be repaid within three months after the beginning of the following budget year.

**BUDGET** - A summary statement of plans expressed in quantitative terms; a forecast of future events including anticipated revenue and expenditures, and the financial position of a district at some future point in time.

**BUDGET YEAR** - July 1 through June 30 constitutes the mandatory budget year for public school districts for all funds. C.R.S. 22-53-103.

**CAPITAL OUTLAY** - An expenditure which results in the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial, additional and replacement of equipment.

**CAPITAL RESERVE FUND** - A type of capital projects fund whose uses and limitations are specified by legal authority in C.R.S. 22-45-103(1)(c).

**CATEGORICAL PROGRAM SUPPORT FUNDS** - Educational support funds provided from a higher governmental level and specifically limited to (earmarked for) a given purpose. Includes funds received from the state pursuant to section 22-53-116 due to increased enrollment, funds received from the state pursuant to the "English Language Proficiency Act," article 24 of this title, transportation aid received from the state pursuant to article 51 of this title, approved pilot preschool program aid received from the state and vocational education aid received from the state pursuant to article 8 of title 23, C.R.S. 22-53-114(4).

**CERTIFIED PUPIL COUNT** – Each school district counts pupils in membership as of the school day nearest October 1. This count is used to determine funding and is thus termed “Funded Pupil Count.” After a state audit of these counts and corrections (if necessary) are made, this count becomes “certified” and is referred to as such.

**COHORT SURVIVAL MODEL** – The cohort survival method estimates future enrollment at a given grade level by establishing an average of the ratios of the subsequent years to the previous years for a cohort (age group) of students and then multiplying the current enrollment for the cohort by that average to obtain an estimate of the next year’s enrollment. The greater the number of previous years used in the model, the more stable will be the projection. However, as longer term projections are generated, the error variance becomes cumulative, resulting in greater discrepancies between projected and actual enrollments. The methodology works well in situations of relatively stable growth or decline, but is subject to greater amounts of error when enrollment is fluctuating or when longer term (greater than three years) projections are made.

**CONTRA-REVENUE ACCOUNT** – The purpose of contra-revenue accounts are to provide a process to eliminate revenue received as a result of expenditures for services purchased by other funds.

**DEFERRED** – The withholding of payment until a certain time.

**DEPARTMENT OF EDUCATION** – The Colorado Department of Education cited in C.R.S. 24-1-115 and C.R.S. 22-53-103 (3).

**DISTRICT** - Any public school district organized under the laws of Colorado, except a junior college district. C.R.S. 22-353-103(4).

**EMERGENCY RESERVE** – C.R.S. 22-45-103 (3) requires a school district to hold an unrestricted general fund or cash fund emergency reserve in the amount required under the provisions of section 20 (5) of article X of the state constitution: except that a district may designate property owned by the district as all or a portion of the required reserve in accordance with section C.R.S 22-44-105 910 (c.5).

**ENDOWMENT FUND** - A fund from which the income may be expended, but whose principal must remain intact. See TRUST AND AGENCY FUND.

**ENTERPRISE FUND** - A fund to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**EQUALIZATION, STATE** - General State aid or support provided to the District under the Public School Finance Act of 1988. C.R.S. 22-50-105.

**EXPENDITURES** - Charges incurred, whether paid or unpaid which are presumed to benefit the current fiscal year.



**FIDUCIARY FUNDS** - These are trust and agency funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

**FISCAL YEAR (FY)** - A 12-month accounting period beginning July 1 and ending June 30 of the following year.

**FLOATING INDEBTEDNESS** - Short-term or non-funded debt.

**FOOD SERVICE FUND** - A type of special revenue fund used to record financial transactions related to food service operations.

**FTE** – Full Time Equivalent.

**FUND** - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**FUND BALANCE** - The excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues for the periods over its liabilities, reserves, and appropriations for the period.

**FUNDED PUPIL COUNT** – School district funding is based on an annual October pupil count. Each district counts pupils in membership as of the school day nearest October 1 (the official count day). Districts are given an eleven-day window in which to establish membership of students, thus providing an opportunity to include students who may be absent on the official count day.

**GASB 34** – Governmental Accounting Standards Board Statement No. 34. Statement No. 34 was unanimously approved June 30, 1999 to significantly change how public school organizations issue financial statements in conformity with generally accepted accounting principles (GAAP). Districts must comply with public decisions concerning the raising and spending of public monies in the short term. A district must also demonstrate the extent to which it has met and can continue to meet its operating objectives in an efficient and effective manner into the future.

**GENERAL FUND** - A fund to account for all financial resources except those required to be accounted for in another fund. C.R.S. 22-45-103 states that all revenues, except those revenues attributable to the Bond Redemption Fund, the Capital Reserve Fund, the Special Building Fund, the Insurance Reserve Fund and any other fund authorized by the State Board of Education, shall be accounted for in the General Fund. Any lawful expenditure of the school district, including any expenditure of a nature which could be made from any fund, may be made from the General Fund.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** – Uniform minimum standards of and guidelines to financial accounting and reporting. Adherence to GAAP assures that financial reports of all state and local governments – regardless of jurisdictional legal provisions and customs – contain the same types of financial statements and disclosures, for the same categories and types of funds and account groups, based on the same measurement and classification criteria. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

**GOVERNMENTAL DESIGNATED-PURPOSE GRANTS** - Grants received from federal, state or local governments to be used for a specific purpose.

**GOVERNMENTAL FUNDS** – These are the funds through which most governmental functions are typically financed. These funds include the Capital Reserve Fund, Mill Levy Override Fund, Designated Purpose Grants Fund, Information Technology Fund, Special Revenue Fund, Bond Redemption Fund, Building Fund, Permanent Fund and General Fund.

**INCOME** - The excess of revenue earned over the related expenses for a given time period.

**INCREMENTAL BUDGET REQUEST (IBR)** – The form that a budget manager is required to complete when requesting additional money for that department's budget. The form is signed by the division head and states the use of funds. This form is approved, rejected or modified during budget development for the following fiscal year.

**INSTRUCTIONAL SUPPLIES AND MATERIALS** - Instructional supplies and materials include, but are not limited to, supplies, textbooks, library books, periodicals, warehouse inventory adjustment and other supplies and materials.

**INSTRUCTIONAL UNITS** - For an individual school district, the number of instructional units is derived by dividing the pupil enrollment of the district by the applicable unit funding ratio for the setting category. C.R.S. 22-53-106.

**INTERNAL SERVICE FUND** - A fund established to finance and account for goods or services provided by a designated department or agency to other departments or agencies within a single governmental unit. Amounts expended by the fund are restored thereto either from operating earnings or by transfer from other funds, so that the original fund capital is kept intact.

**INTRAFUND TRANSFER** - Money that is taken from one function or object within a fund and transferred to another function and object within the same fund.

**INTRA/INTERGOVERNMENTAL SERVICE FUND** - Used to account for the financing of special activities and services performed by a designated organization unit within a school district jurisdiction for other organization units within the school district's jurisdiction. See INTERNAL SERVICE FUND.

**JOINT DISTRICT** - A public school district organized under the laws of Colorado, the territory of which is located in more than one county.

**LEGAL INVESTMENTS** - Investments that governmental units are permitted to make by law.

**LIBRARY BOOKS** - Expenditures for regular or incidental purchases of school library books available for general use by students, including any reference books even though such reference books may be used solely in the classroom. Also, recorded here are costs of binding or other repairs to school library books. The initial purchase of books for a new school library or any material accessions involving an expansion of the library are recorded under CAPITAL OUTLAY as Other Capital Outlay.

**MALCOLM BALDRIGE** – An approach to improvement and performance excellence. The criterion provides the basis for self-assessment, role models and feedback. It is employed to improve business performance practices, facilitate communication and share best practices within the organization and with outside customers. It fosters partnerships across industry sectors and serves as a tool for improving performance, planning, training and organizational assessment.

**MILL LEVY** - The rate of taxation based on dollars per thousand of assessed valuation.

**MODIFIED ACCRUAL BASIS** - The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for inventories of materials and supplies that may be considered expenditures either when purchased or when used, and prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**NET ASSETS** - An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

**OBJECT** - A category of goods or services purchased.

**OPERATING RESERVE** - A provision in the general fund, not to exceed fifteen percent of the amount budgeted for the current. The operating reserve shall not be appropriated nor may any moneys be expended there from during the current fiscal year. It shall be a continuing reserve and be considered as a beginning general Fund balance for the following fiscal year. C.R.S. 22-44-106.

**PERMANENT FUND** - A governmental fund type that records donations received that are restricted by a trust agreement. The trust agreement stipulates that only the interest income can be spent and the principal is left intact for the duration of the trust agreement. The restricted use of the funds must be for school district operations.

**PROGRAM** – A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. The program dimension provides the school district a framework to classify expenditures to determine total costs of attaining such predetermined objectives. The program dimension allows a school district to charge costs, instructional and support, directly to the benefiting programs.

**PROPRIETARY FUND** - Proprietary funds focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows.

**PUPIL ENROLLMENT** - The average of the number of pupils enrolled on October 1 next preceding such budget year or the school day nearest said date, as evidenced by the actual attendance of such pupils prior to said date.

**PUPIL FUNDING** - For a district for any budget year, pupil funding is derived by multiplying the pupil enrollment of the district for said budget year by the sum of the three pupil funding components for the district setting category. The three components are (1) Instructional Materials and Supplies and Instructional Capital Outlay, (2) Capital Reserve and Insurance Reserve, and (3) Instructional Purchase Services. C.R.S. 22-53-108.

**QUALIFIED ZONE ACADEMY BOND** - Bonded indebtedness that is made available (interest free) to districts with eligible schools. Eligible schools are schools that have a reasonable expectation, as of the date of issuance of the bonds, that at least 35% of the students in attendance are participants in free or reduced cost lunches established under the National School Lunch Act.

**REVENUES** - Addition to assets which do not increase any liability, do not represent the recovery of an expenditure, do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets and do not represent contributions of fund capital in Food Service and Pupil Activity Funds.

**RISK-RELATED ACTIVITY FUND (RRAF)** - A special revenue fund used for the payment of loss of or damage to the property of unit of local government or to service and pay premiums on insurance; or used for the payment of administrative expenses, loss control, workers' compensation and legal claims against the public entity which have been settled or compromised or judgments rendered against the public entity for injury or to secure and pay for premiums on insurance.

**SOURCE OF FUNDS** - This dimension identifies the expenditure with the source or revenue, i.e., local, county, state, federal, and other to differentiate categorical aid expenditures from noncategorical expenditures.

**SPECIAL EDUCATION** - Education for those children who are unable to receive reasonable benefit from ordinary education in the public schools because of specific disability conditions.

**SPECIAL REVENUE FUND** - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects: that are legally restricted to expenditure for specific purposes. Under NCGA Statement 1, the use of Special Revenue Funds is required only when legally mandated.

**SPECIFIC OWNERSHIP TAX** - An annual tax imposed upon each taxable item of certain classified personal property, such as motor vehicles, which tax is computed in accordance with state schedules applicable to each sale of personal property.

**SUPPLEMENTAL BUDGET** - Where money for a specific purpose from other than ad valorem taxes subsequently (following adoption of the budget) becomes available to meet a contingency, a supplemental budget for expenditures not to exceed the amount of said money may be adopted and appropriation of said money made therefrom.

**SUPPLIES AND MATERIALS** - Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

**TABOR** – On November 3, 1992 the voters of Colorado passed an amendment to the Colorado constitution named the “Taxpayer Bill of Rights” or TABOR. The purpose of the amendment was to place limitation on the growth of all government spending. In its simplest form TABOR limits spending growth equal to inflation in the prior year plus annual local growth. Inflation is defined as the percentage change in the Denver-Boulder Consumer Price Index. For school districts, local growth is defined as the change in school enrollments.

**TAX ANTICIPATION NOTE** - Notes issued in anticipation of collection of taxes, usually retireable only from tax collections, and frequently only from the tax collections anticipated with their issuance. The proceeds of these notes are treated as current loans if paid back from the tax collections anticipated with the issuance of the notes.

**TOTAL PROGRAM FUNDING** –Funding to school districts is based on a per-pupil formula that calculates total program. for each pupil funded in the October 1 pupil count, the formula provides a base per-pupil amount of money plus additional money which recognizes district-by-district variances in: (a) costs of living, (b) personnel costs, and (c) size. The Total Program amount also includes additional funding for at-risk pupils. As these components vary among school districts, so do the expenses of the districts and, as such, the amount of total program funding provided.

**TRANSFERS** - This object category does not represent a purchase; rather, it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the recipient (person or agency).

**TRUST FUND** - A fund used to account for money and property held in trust by a district for individuals, government entities or nonpublic organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund.

**UNENCUMBERED APPROPRIATION** - That portion of an appropriation not yet expended or encumbered.

**VENDOR** - An individual or corporation that provides services, supplies, or equipment to the district.

**VOUCHER** - A document that authorizes the payment of money and usually indicates the accounts to be charged.

**YIELD** - The rate of annual income returned on an investment, expressed as a percentage. (a) Income yield is obtained by dividing the current dollar income by the current market price for the security. (b) Net yield or yield of maturity is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

## List of Commonly Used Acronyms at School District 11

<b>ABE</b>	Adult Basic Education
<b>ACE</b>	Alternative Cooperative Education
<b>ACO</b>	Administrative Contracting Officer
<b>ACT</b>	American College Testing
<b>ACT</b>	Academic System, Culture of Performance and Talent Development
<b>AD</b>	Athletic Director
<b>ADA</b>	Americans with Disabilities Act
<b>ADD/ADHD</b>	Attention Deficit Disorder / Attention Deficit Hyperactivity Disorder
<b>ADE</b>	Automated Data Exchange
<b>ADM</b>	Administration
<b>ADS</b>	Application Development and Support (formerly Information Systems or IS)
<b>AEC</b>	Alternate Education Campus
<b>AED</b>	Amortization Equalization Disbursement
<b>AEFLA</b>	Adult Education Family Literacy Act
<b>AFE</b>	Adult and Family Education
<b>ALJ</b>	Administrative Law Judge
<b>ALL</b>	Achievement, Learning and Leadership (formerly ICSS)
<b>ALP</b>	Advanced Learning Plan
<b>AMAO</b>	Annual Measurable Achievement Outcomes
<b>AMP</b>	Academic Master Plan
<b>AP</b>	Assistant Principal
<b>APF</b>	Annual Performance Framework
<b>APR</b>	Annual Performance Review
<b>APPLE</b>	Academic Performance Plan for the Learning Environment
<b>ARC</b>	Annual Required Contribution (for pension reporting)
<b>ASBO</b>	Association of School Business Officials
<b>ASCA</b>	American School Counselors Association
<b>ASCENT</b>	Accelerating Students through Concurrent Enrollment
<b>ASE</b>	Adult Secondary Education
<b>AV</b>	Audio Visual
<b>AVID</b>	Advancement Via Individual Determination
<b>AVP</b>	Area Vocational Program
<b>AYP</b>	Adequate Yearly Progress
<b>BAB</b>	Breakfast After the Bell
<b>BEST</b>	Boards of Education Self-funded Trust
<b>BIC</b>	Breakfast in the Classroom or Benefits Insurance Committee
<b>BIP</b>	Behavior Intervention Plan
<b>BMF</b>	Budget Modification Form – replaces the IBR (see archive list)
<b>BOCES</b>	Board of Cooperative Education Service
<b>BOE</b>	Board of Education
<b>BRI</b>	Basic Reading Inventory
<b>BYOD</b>	Bring Your Own Device
<b>CAFR</b>	Comprehensive Annual Financial Report
<b>CASB</b>	Colorado Association of School Boards
<b>CASE</b>	Colorado Association of School Executives
<b>CCR</b>	Communications and Community Relations

## List of Commonly Used Acronyms at School District 11

<b>CD</b>	Compact Disc or Certificate of Deposit
<b>CDE</b>	Colorado Department of Education
<b>CEA</b>	Colorado Education Association
<b>CESP</b>	Certified Educational Support Professional
<b>CFO</b>	Chief Financial Officer
<b>CFR</b>	Claim Fluctuation Reserve
<b>CIO</b>	Chief Information Officer
<b>CMAS</b>	Colorado Measures of Academic Success (science and social studies) (replaces TCAP)
<b>COP</b>	Certificate(s) of Participation
<b>COBRA</b>	Consolidated Omnibus Budget Reconciliation Act
<b>COTR</b>	Contracting Officer's Technical Representative
<b>CP</b>	Collection Point
<b>CPI</b>	Crisis Prevention Intervention or Consumer Price Index
<b>CPR</b>	Cardio Pulmonary Resuscitation
<b>CPP</b>	Colorado Preschool Program
<b>CRF</b>	Capital Reserve Fund
<b>CSASE</b>	Colorado Springs Association of School Executives
<b>CSEA</b>	Colorado Springs Education Association
<b>CSSD</b>	Colorado Springs School District
<b>CTA</b>	Career Technical Act
<b>CY</b>	Calendar Year
<b>D-11 or D11</b>	District 11 or some other school district as D-followed by their district number (D-20)
<b>DA</b>	Decision Analysis
<b>DAC</b>	District Accountability Committee (formerly DAAC, see archive list)
<b>DAP</b>	Diversity Action Plan
<b>DARS</b>	District Acquisition Regulation System
<b>DASAE</b>	Diploma of Advanced Study in Adult Education
<b>DBS</b>	Division of Business Services
<b>DECA</b>	Distributive Educational Clubs of America
<b>DHH</b>	Deaf and Hard of Hearing
<b>DOK</b>	Depth of Knowledge
<b>DIBELS</b>	Dynamic Indicators of Basic Early Literacy Skills
<b>DPGF</b>	Designated Purpose Grant Fund
<b>DSLC</b>	Diagnostic Services and Learning Center (housed at Tesla)
<b>EA</b>	Education Assistant (special education teaching assistant)
<b>EAC</b>	Energy Advisory Committee
<b>EAGLES</b>	Exceptional Academic Gifted Learning Experience Site
<b>E &amp; O</b>	Errors and Omissions (insurance)
<b>ECOT</b>	Emergency Crisis Operations Team
<b>EDSS</b>	Educational Data Support Services
<b>EEO</b>	Equal Employment Opportunities
<b>EFL</b>	Educational Functional Level
<b>EFT</b>	Electronic Funds Transfer
<b>ELAT</b>	English Literature Admissions Test or Early Literacy Assessment Tool
<b>ELC</b>	Early Learning Center
<b>ELL</b>	English Language Learner

## List of Commonly Used Acronyms at School District 11

<b>ELPA</b>	English Language Proficiency Act
<b>ELSIP</b>	Excess of Loss Self Insurance Pool
<b>EMO</b>	Education Management Organization (for charter schools)
<b>EOP</b>	Equal Opportunity Program
<b>EPO</b>	Exclusive Provider Organization
<b>ERO</b>	Electronic Registrar Online system
<b>ELL</b>	English Language Learners
<b>ESP</b>	Education Support Professional, sometimes Education Service Provider
<b>ESSA</b>	Every Student Succeeds Act (replaces NCLB)
<b>ESY</b>	Extended School Year
<b>FBLA</b>	Future Business Leaders of America
<b>FDK</b>	Full-Day Kindergarten
<b>FERPA</b>	Family Education Rights and Privacy Act (privacy protection)
<b>FMLA</b>	Family Medical Leave Act
<b>FMP</b>	Facilities Master Plan
<b>FNS</b>	Food and Nutrition Services
<b>FOTC</b>	Facilities Operations and Transportation Center
<b>FPC</b>	Funded Pupil Count
<b>FTE</b>	Full Time Equivalent
<b>FY</b>	Fiscal Year
<b>GAAP</b>	Generally Accepted Accounting Principles
<b>GASB</b>	Governmental Accounting Standards Board
<b>GB</b>	Gigabyte
<b>GED</b>	General Educational Development
<b>GFOA</b>	Government Finance Officers Association
<b>GK12</b>	Galileo K12 (assessment)
<b>GRT</b>	Gifted Resource Teacher
<b>GT</b>	Gifted and Talented
<b>HB</b>	House Bill, usually followed by abbreviated calendar year and a 4 digit identifying number
<b>HR</b>	Human Resources
<b>IB</b>	International Baccalaureate
<b>IBNR</b>	Incurred But Not Reported Claims
<b>ICAP</b>	Individual Career and Academic Plan
<b>IDEA</b>	Individuals with Disabilities Education Act
<b>IEC</b>	Irving Education Center
<b>IEL</b>	Integrated English Literacy
<b>IEP</b>	Individualized Education Plan
<b>IGA</b>	Internal Governmental Agreement
<b>ILP</b>	Individual Literacy Plan
<b>IMS</b>	Instructional Management System
<b>INR</b>	Intent Not to Rehire
<b>IP</b>	Internet Protocol
<b>IPT</b>	IDEA Oral Language Proficiency Test
<b>IT</b>	Information and Technology
<b>JBC</b>	Joint Budget Committee
<b>JROTC</b>	Junior Reserve Officer Training Corps
<b>LAN</b>	Local Area Network

## List of Commonly Used Acronyms at School District 11

<b>LEP</b>	Limited English Proficient (or Proficiency)
<b>LRE</b>	Least Restrictive Environment
<b>LRS</b>	Learning Resource Services
<b>LTD</b>	Long Term Disability
<b>LTE</b>	Library Technology Educator
<b>LTT</b>	Library Technology Technician
<b>MAP</b>	Measurement of Academic Progress
<b>MESA</b>	Math, Engineering and Science Achievement
<b>MGP</b>	Median Growth Percentile
<b>MIS</b>	Major Improvement Strategy
<b>MLO</b>	Mill Levy Override (sometimes <b>MiLO</b> )
<b>MOA</b>	Memorandum of Agreement
<b>MOU</b>	Memorandum of Understanding
<b>MTSS</b>	Multi-Tier Support System (formerly Response to Interventions or RtI)
<b>MYP</b>	Middle Years Program (pertains to IB)
<b>NEA</b>	National Education Association
<b>NGLC</b>	Next Generation Learning Challenges
<b>OBE</b>	Outcome Based Evaluation or Overcome by Events
<b>OPEB</b>	Other Post-Employment Benefits
<b>OSPB</b>	Office of State Planning and Budget
<b>OU</b>	Optimization of Utilization
<b>PACT</b>	Parent And Child Together
<b>PARCC</b>	Partnership for Assessment of Readiness for College and Careers (English, language arts, math) (replaces TCAP)
<b>PBDA</b>	Preliminary Budget Development Assumptions
<b>PBIS</b>	Positive Behavior Intervention Support
<b>PBS</b>	Positive Behavior Support
<b>PC</b>	Personal Computer
<b>PERA</b>	Public Employee Retirement Association
<b>PHLOTE</b>	Primary or Home Language Other Than English
<b>PIP</b>	Program Implementation Plan
<b>PLC</b>	Professional Learning Community
<b>PLTW</b>	Project Lead the Way
<b>PLP</b>	Personal Learning Plan
<b>PMO</b>	Project Management Office
<b>PO</b>	Purchase Order
<b>POPP</b>	Post Offer/Pre-Placement Physical
<b>POS</b>	Preliminary Offering Statement
<b>PPASBO</b>	Pikes Peak Association of School Business Officials
<b>PPO</b>	Preferred Provider Organization
<b>PPR</b>	Per Pupil Revenue
<b>PRC</b>	Professional Resource Center
<b>PSEO</b>	Post-Secondary Enrollment Options
<b>PSS</b>	Personnel Support Services
<b>PYIB</b>	Primary Years International Baccalaureate program
<b>Q</b>	Aequitas Solutions (parent/teacher/student connection system) (Formerly Zangle)
<b>QRI II</b>	Qualitative Reading Inventory (first through fifth graders)



## List of Commonly Used Acronyms at School District 11

<b>QZAB</b>	Qualified Zone Academy Bond
<b>RCM</b>	Resource Conservation Management (Manager)
<b>READ Act</b>	Colorado Reading to Ensure Academic Development (replaces CBLA)
<b>RFI</b>	Request For Information
<b>RFP</b>	Request For Proposal
<b>RFQ</b>	Request For Quote
<b>RJWAC</b>	Roy J. Wasson Academic Campus
<b>RRAF</b>	Risk-Related Activity Fund
<b>ROI</b>	Rate of Increase or Return on Investment
<b>SA</b>	Situation Analysis
<b>SAC</b>	School Accountability Committee (formerly BAAC, see Archive List)
<b>SAGE</b>	Sustainable Agricultural Green Education
<b>SAIL</b>	Student-centered Academic Interdisciplinary Lab (or Learning)
<b>SAT</b>	Scholastic Aptitude Test, then the Scholastic Assessment Test, then the SAT Reasoning Test, and now simply the SAT.
<b>SB</b>	Senate Bill-usually followed by abbreviated calendar year and a 2 or 3 digit identifying no.
<b>SBE</b>	Standards Based Education
<b>SBR</b>	Standards Based Reporting
<b>SES</b>	Supplemental Educational Services
<b>SIED</b>	Significant Identified Emotional Disorder
<b>SIOP</b>	Sheltered Instruction Observation Protocol
<b>SIPPS</b>	Systematic Instruction in Phonological Awareness, Phonics, and Sight Words (K-3)
<b>SIS</b>	Student Information System
<b>SLD</b>	Specific Learning Disability
<b>SLIC</b>	Significantly Limited Identifiable/Communicable
<b>SLO</b>	Student Learning Outcome
<b>SMART</b>	Specific, Measureable, Attainable, Realistic, Time-bound
<b>SMP</b>	Strategic Master Plan
<b>SOT</b>	Specific Ownership Taxes
<b>SPED</b>	Special Education
<b>SPF</b>	School Performance Framework
<b>SRD</b>	Sufficient Reading Deficiency
<b>SRO</b>	School Resource Officer
<b>SSA</b>	School and Student Activity
<b>STAMP</b>	STAndards-based Measures in Proficiency (world languages assessment)
<b>STEAM</b>	Science, Technology, Engineering, Arts, and Math
<b>STEM</b>	Science, Technology, Engineering, and Math
<b>SWOT</b>	Strengths, Weaknesses, Opportunities, Threats
<b>SY</b>	School Year
<b>TA</b>	Teaching Assistant
<b>TABOR</b>	TAXpayers Bill Of Rights
<b>TAC</b>	Transportation Advisory Committee
<b>TAP</b>	System for Teacher and Student Advancement Program
<b>TCT</b>	Teachers Coaching Teachers Program
<b>TELL</b>	Teaching, Empowering, Leading and Learning survey
<b>TLC</b>	Teacher Learning Coach (formerly Literacy Resource Teacher or LRT)
<b>TIF</b>	Teacher Incentive Fund

## List of Commonly Used Acronyms at School District 11

<b>TOSA</b>	Teacher On Special Assignment
<b>TPA</b>	Third Party Administrator
<b>TSA</b>	Tax Sheltered Annuity
<b>TSI</b>	TAP Summer Institute (see TAP above)
<b>UDIP</b>	Unified District Improvement Plan
<b>USIP</b>	Unified School Improvement Plan
<b>WAN</b>	Wide Area Network
<b>WICOR</b>	Writing, Inquiry, Collaboration, Organization and Read to Learn
<b>YPAE</b>	Young People's Art Exhibition
<b>ZBB</b>	Zero Based Budget

### Archive List of Previously Used Acronyms in School District 11

<b>AERO</b>	Assessment, Enrollment and Research Office (formerly DPRE) ("E" used to be Evaluation)
<b>ARCA</b>	Assessment, Research and Curriculum Alignment (replaced TISS, see below)
<b>ASE</b>	Adult Secondary Education
<b>BAAC</b>	Building Accountability Advisory Committee (replaced by SAC, see current list)
<b>BIA</b>	Business Incentive Agreement
<b>ARRA</b>	American Recovery and Reinvestment Act
<b>CBLA</b>	Colorado Basic Literacy Act (replaced by READ Act)
<b>CBOC</b>	Citizens Bond Oversight Committee
<b>CIT</b>	Coordinator of Information Technology (replaced by LTE, see current list)
<b>CPKP</b>	Colorado Preschool Kindergarten Program
<b>CQI</b>	Continuous Quality Improvement
<b>CSAP</b>	Colorado Student Assessment Program (replaced by TCAP)
<b>DAAC</b>	District Advisory and Accountability Committee (replaced by DAC, see current list)
<b>DALT</b>	District Achievement Level Tests
<b>DARTS</b>	Department of Assessment, Research and Technology Services (formerly Tech Services)
<b>DIP</b>	District Improvement Plan (replaced by UDIP, see current list)
<b>DPRE</b>	Department of Planning, Research and Evaluation
<b>EASy</b>	Educational Achievement System
<b>GOF</b>	General Operating Fund
<b>HESP</b>	Home Education Support Program
<b>HRI</b>	House Bill introducing "Leave No Child Behind"
<b>HRO</b>	Holmes, Robert & Owen (District's principal attorney) merged with Bryan L. Cave, LLP
<b>IBR</b>	Incremental Budget Request-replaces Part II Budget Request form, replaced by BMF
<b>ICSS</b>	Instruction, Curriculum, and Student Services (now ALL)
<b>IS</b>	Information Services – changed to ADS (see current list)
<b>ITBS</b>	Iowa Tests of Basic Skills
<b>LRSUS</b>	Long Range School Utilization Study
<b>LMT</b>	Library Media Technician (replaced by LTT, see current list)
<b>LRT</b>	Literacy Resource Teacher (replaced by TLC, see current list)
<b>LST</b>	Literacy/Standards Teacher
<b>NCLB</b>	No Child Left Behind Act (replaced by ESSA, see current list)
<b>OSCR</b>	Office of School and Community Relations (replaced by CCR, see current list)

## List of Commonly Used Acronyms at School District 11

<b>PPOR</b>	Per Pupil Operating Revenue
<b>PRO</b>	Police Resource Officer (in Middle Schools) (See SRO)
<b>RtI</b>	Response to Interventions (replaced by MTSS)
<b>SAR</b>	School Accountability Report
<b>SCAUSC</b>	School Configuration And Use Study Committee
<b>SEMS</b>	Substitute Employee Management System
<b>SIP</b>	School Improvement Plan (replaced by USIP, see current list)
<b>SIRSI</b>	This is not an acronym but the actual name of the library system program
<b>TAN</b>	Tax Anticipation Note
<b>TCAP</b>	Transitional Colorado Assessment Program (formerly CSAP) (replaced by PARCC and CMAS)
<b>TISS</b>	Technology Integration Support Services
<b>WCIL</b>	West Center for Intergenerational Learning