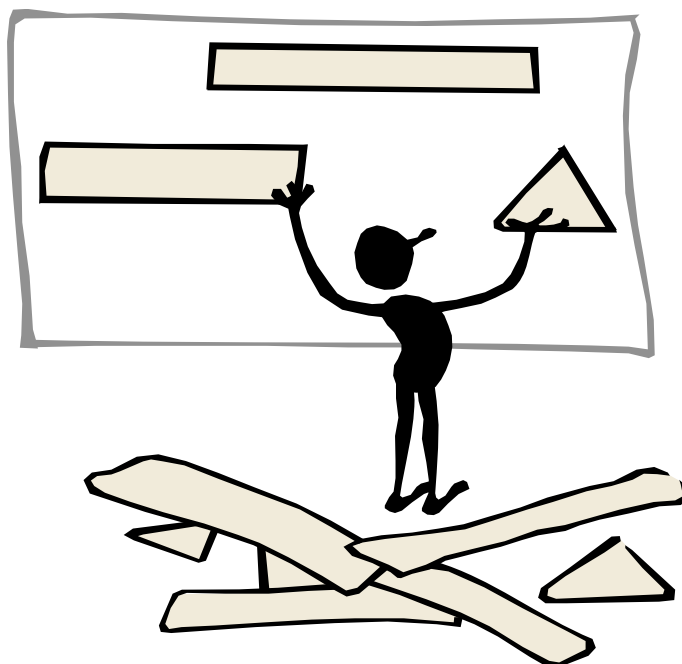




2008-2009
Budget Guidance Manual
For Departments, Grants and
Other Funds



The Budget Office developed this Budget Guidance Manual (the “Manual”) to assist you with the development of your 2008-2009 budget(s). As you begin to develop your budget, take a few minutes to familiarize yourself with the "Table of Contents". The information in this Manual includes sample budget forms, how to submit your budget requests on the budget forms, helpful tools and submission requirements.

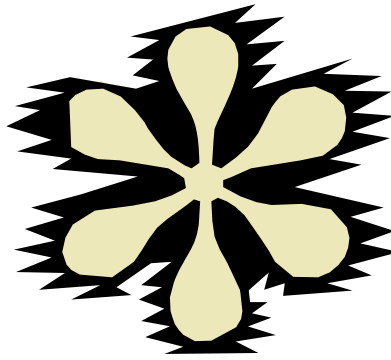


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Letter from the Superintendent

The Budget for the Fiscal Year 2008-2009, which begins July 1, 2008, will provide financial support for the District's ultimate mission of rebuilding Denver's public education system and leading the nation's cities in student achievement. As part of our reform effort, it behooves us to realign our budget to allow for transparency and accountability the public demands and deserves. This budget represents an important step in that direction.

The Budget Guidance Manual for FY 2008-2009 is available on the District's web site. To access the manual, go to <http://budgetandfinance.dpsk12.org>. Select the Budget and Guidance Manual listed on the left side of the web page. Schools and CSCs, departments, and grant managers will have four working weeks to develop budget requests. The deadline for submission of this information is March 7, 2008.

By state law, we must submit a proposed balanced budget no later than June 1. We will use the figures in this Budget Guidance Manual to help us assemble that document. The Board of Education will hold a public hearing on June 7, based on this proposed budget. Adjustments to balance expenditures with projected revenues will be reflected in the "final" budget to the Board of Education for adoption on June 21. Adjustments after June 21 will be compiled to present as an amended budget prior to October 15, which is the last day for alterations to the 2008-2009 budget.

The good news is that having balanced the budget, we have also realigned our resources to guide the strategic direction of the District. With your leadership, we believe that together we will be able to drive achievement and begin to restore the District to financial health. As you examine your role and the challenges you face, your decisions should reflect The Denver Plan's mission and goals for student achievement. The Denver Plan's goals are as follows:

-  Our children will learn from a highly-skilled faculty in every school that is empowered by robust professional development and timely assessment data.
-  Highly-trained principals and assistant principals will serve as instructional leaders of the faculty in DPS schools.
-  Collaboration among the Denver community and all DPS stakeholders will support our children in a safe, orderly, and enriching environment in every school and classroom.

I wish to acknowledge the efforts of numerous individuals who looked at alternative ways to balance the budget and express my confidence that the continued support and energy of staff and community will help ensure that our resources are used to address our priorities strategically.

Thank you for everything you are doing for Denver's children.

2008-2009 Budget Development Calendar



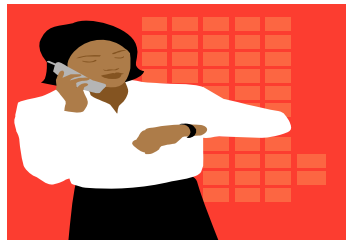
<u>Date</u>	<u>Activity</u>	<u>Responsibility</u>
<u>2008</u>		
Feb 8	Post the Budget Guidance Manual on the Internet, and e-mail Budget forms to departments and grants	Budget Office
Feb 8 Mar 7	Develop 2007-2008 Budget Requests – Submit the thru completed budgets to the Budget Office- Departments	Department Funds Managers
Feb 8 Mar 7	Develop 2007-2008 Budget Requests-Submit the thru Completed budgets to the Budget Office- Grants	Grant Funds Managers
May 20	Post the Proposed Budget on the Internet	Budget Office
May 20	Present the Proposed Budget to the Board of Education	Superintendent
June 5	Public Hearing on the Proposed Budget	Board of Education
June 19	Adopt the Budget	Board of Education
Oct 2 or 9	Adoption of Amended Budget	Board of Education

Who to Call for Assistance

If you have questions regarding the Budget Guidance Manual, call the Budget Office at 720-423-3225. If you need further assistance to complete the various Department budget forms, call the Budget Office at this number or schedule an appointment with Budget Office staff.

If you have questions regarding the Grant budget, information sheet or assumption form, please call the Grants Accountant in General Accounting at 720-423-3449.

Thank you.



The Mission Statement of Denver Public Schools

We believe that over the next decade Denver can lead the nation's cities in student achievement, high school graduation, college and career preparation, and college matriculation. We will not consign our children to a second rate education. We have a lot of work to do. The pages that follow are Denver's plan for educating her children and closing our achievement gaps.

The Denver Plan is a living document. As such, it is incomplete; it is purposefully unbound and unburdened by clever pictures or graphics. In these pages, we begin to address the education of our children from pre-kindergarten through high school. We welcome Denver's thoughts about early childhood education and college access, and we challenge the city to consider the education of her children from birth through college. The Denver Public Schools belongs to the people of Denver, and we need the people of Denver to lend their ambition to our schools.

The foundation of the Denver Plan is to ensure that all our children can read and write in English. But we want much more than that. We want to create composers and engineers; artists and scientists; multilingual citizens and leaders of our democracy.

Within limits, we do not believe in programs or the latest fads. We believe in the professional development and support of our teachers and our principals and the use of data to determine the progress our students are making. We insist on the highest expectations for all our students.

In the end, this generation of Americans will be judged by how well we prepare the next generation, without regard to skin color, language, or socioeconomic status. In Denver, we prefer that this preparation not be left to chance. We want to build on our strengths as a great American city to ensure that every one of our students reaches his or her full potential. We believe that our democracy depends on nothing less, and we are committed to preparing Denver's next generation of students to assume leadership in this world



The Denver Plan

(Proposed Goals, Components, and Objectives as of February 15, 2006)

Relentless Pursuit of Student Achievement

Denver Goals for Student Achievement

- Denver Goals:**
- I) Our children will learn from a highly-skilled faculty in every school that is empowered by robust professional development and timely assessment data.
 - II) Highly-trained principals and assistant principals will serve as instructional leaders of the faculty in DPS schools.
 - III) Collaboration among the Denver community and all DPS stakeholders will support our children in a safe, orderly, and enriching environment in every school and classroom.

Denver Goal I

Our children will learn from a highly-skilled faculty in every school that is empowered by robust professional development and timely assessment data.

- Components:**
- A) A coherent Instructional Reform Plan will set high academic expectations for all students and align curriculum, instruction, assessment, and professional development to Colorado's defined state standards and college entrance requirements.
 - B) Differentiated professional development opportunities for faculty members will support the Instructional Reform Plan and enhance teaching practices in all DPS classrooms.
 - C) Differentiated professional development opportunities in diversity training will prepare faculty members to deal with issues of race, gender, and class.
 - D) A comprehensive assessment strategy will provide teachers with timely information regarding the growth of each student and allow teachers to differentiate instruction.
 - E) A best-in-class organization will recruit, hire, develop, and retain highly qualified teachers, principals, and support staff.

Component A: A coherent Instructional Reform Plan will set high academic expectations for all students and align curriculum, instruction, assessment, and professional development to Colorado's defined state standards and college entrance requirements.

- Objectives:**
- 1) All students will engage at every grade level in a rigorous course of study in the Denver Public Schools and, upon graduation, will exceed state performance standards in four core subject areas (literacy, math, science and social studies); be prepared to succeed in college/other post-secondary opportunities; and be critical thinkers.

- 2) Students will select from compelling curricular choices that balance and complement core subjects.
- 3) All students will complete a rigorous course of secondary school instruction in grades six through twelve.
- 4) All students and teachers will have access to appropriate and complete classroom materials and supplies.
- 5) All DPS families will have equal access to and make informed choices among schools – including neighborhood schools – that are aligned in their core instructional program, but unique in their ability to meet community needs and interests.

Component B: Differentiated professional development opportunities for faculty members will support the Instructional Reform Plan and enhance teaching practices in all DPS classrooms.

Objectives: 1) All DPS faculty members will participate in coherent, relevant, and excellent professional development opportunities.

Component C: Differentiated professional development opportunities in diversity training will prepare faculty members to deal with issues of race, gender, and class.

Objectives: 1) All Denver Public Schools faculty members will participate in professional development opportunities in diversity training that inform the instruction of our student population.

Component D: A comprehensive assessment strategy will provide teachers with timely information regarding the growth of each student and allow teachers to differentiate instruction.

Objectives: 1) Student performance will be assessed regularly in all courses during the school year using a consistent and coherent set of classroom assessments.

2) Student performance data will be communicated to parents and students on a regular basis and in a consistent manner.

Component E: A best-in-class organization will demonstrate the capacity to recruit, hire, develop, and retain highly qualified teachers, principals, and support staff.

Objectives: 1) Develop a customer-focused culture within the Human Resources department, emphasizing continuous improvement and customer service to principals, teachers, other school and central employees.

2) Maximize Denver Public Schools' ability to recruit and hire the most capable teachers, principals, and other school-based staff.

3) Establish simple, efficient Human Resources processes that enable teachers, principals and central administrators to focus on the core mission of the district – advancing student achievement.

- 4) Engage in ongoing, collaborative conversations with labor organizations to facilitate stronger district/employee relationships.

Denver Goal II

Highly-trained principals and assistant principals will serve as instructional leaders of the faculty in DPS schools.

- Components:**
- A) The Denver Public Schools will articulate a well-defined role for both the principal and assistant principal position, establishing instructional leadership as their primary professional responsibility.
 - B) A best-in-class organization will launch a strategic effort to attract and retain the best principals and assistant principals.
 - C) Differentiated professional development opportunities for principals and assistant principals will support the Instructional Reform Plan and enhance their ability to serve as instructional leaders.

Component A: The Denver Public Schools will articulate a well-defined role for both the principal and assistant principal position, establishing instructional leadership as their primary professional responsibility.

- Objectives:**
- 1) Redefine the principal and assistant principal roles.

Component B: A best-in-class organization will launch a strategic effort to attract and retain the best principals and assistant principals.

- Objectives:**
- 1) Execute proven principal and assistant principal recruitment practices.

Component C: Differentiated professional development opportunities for principals and assistant principals will support the Instructional Reform Plan and enhance their ability to serve as instructional leaders.

- Objectives:**
- 1) All DPS principals and assistant principals will participate in coherent, relevant and excellent professional development opportunities.

Denver Goal III

Collaboration among the Denver community and all DPS stakeholders will support our children in a safe, orderly, and enriching environment in every school and classroom.

- Components:**
- A) Parents/guardians will help DPS students realize success in their academic careers.

- B) The community will support DPS students in their quest toward academic and personal excellence.
- C) Each school will work with its community to establish an intentional school culture and positive school climate.
- D) All students not subject to serious medical concerns will demonstrate excellent attendance – 97% of eligible school days.
- E) District administrators will operate DPS under a coherent, system-wide safety and security structure.
- F) District administrators will operate DPS with maximum efficiency and accountability.

Component A: Parents/guardians will help DPS students realize success in their academic careers.

- Objective:**
- 1) Establish effective communication channels between the district and parents/guardians.
 - 2) Ensure that every parent/guardian is encouraged and empowered to engage with DPS and knows the positive impact that such involvement can have on student outcomes.

Component B: The community will support DPS students in their quest toward academic and personal excellence.

- Objectives:**
- 1) All DPS students will have caring adult relationships in their lives, dedicated to their academic and personal success.
 - 2) All DPS students will have access to a wide variety of enrichment activities that complement the formal school day.
 - 3) A comprehensive network of community partnerships will provide the academic, social, and emotional support that DPS students need.

Component C: Each school will work with its community to establish an intentional school culture and positive school climate.

- Objectives:**
- 1) Every school community will articulate a plan for an intentional school culture.
 - 2) The district and each school community will embrace a code of conduct that supports student learning.
 - 3) All principals and school faculty will be fully trained in classroom management as a vehicle for academic achievement.
 - 4) DPS will improve nutrition and physical activity in order to improve students' readiness to learn.

Component D: All students not subject to serious medical concerns will demonstrate excellent attendance – 97% of eligible school days.

- Objectives:**
- 1) The Denver community will hold a high attendance expectation for all Denver Public Schools students.
 - 2) The District will implement a uniform method to track the attendance of each student.
 - 3) The District will use technology to heighten parent, mentor, faculty and principal awareness around student attendance patterns.
 - 4) The District will implement a wide array of interventions at the school level to promote attendance among chronically truant students.

Component E: District administrators will operate DPS under a coherent, system-wide safety and security structure.

- Objectives:**
- 1) The district will abide by a clear and uniform policy for the discipline, suspension, and expulsion of students.
 - 2) DPS will expand cooperation with city safety agencies.
 - 3) All DPS administrators and staff will be aware of and understand use of the Emergency Response and Crisis Management plan.

Component F: District administrators will operate DPS with maximum efficiency and accountability.

- Objectives:**
- 1) Each department will work to develop a customer-focused culture with emphasis on continuous improvement and customer service to principals, teachers, other school and central employees, parents/guardians, and the community.
 - 2) All budgeted district resources will be aligned with the strategic plan goals and objectives.
 - 3) Responsibility for all budgeted resources and related decision-making processes will be consolidated.
 - 4) Individual schools will be held accountable for excellence in student achievement and efficient operations through a revised school improvement planning process.
 - 5) A standing body of citizens will take stewardship of The Denver Plan.

Overview

Departments will submit preliminary budgets for 2008-2009 by March 7, 2008, based on their proposed service plan, including their strategies for achieving the department's objectives.

The “2008-2009” Projected” column on the General Fund Departments Budget Allocation Forms assume that the funded levels for General Fund departments and programs are the same as 2006-2007 adjusted budget levels, including any adjustments detailed at the bottom of your budget form and assuming a salary freeze.

Requested department staffing should not exceed the projected staffing on the General Fund Departments Budget Allocation Form unless otherwise approved by the Chief Financial Officer in consultation with the appropriate senior management staff. If departments wish to convert any staff to purchased services, refer to the Full-Time Salary Accounts Allocation attached to the Budget Form.

The information that follows includes Sample Forms, Instructions, and Budget Request Submission Requirements. *Budget Managers who are responsible for estimating revenues for funds, grants, or activities supported by revenues external to the General Fund will be required to submit revenue estimates and describe underlying assumptions.*

Sample Forms

Departments/Grants/Other Funds

Department Information Sheet

Note: Departments may develop their own form as long as it is structured identically to this **Information Sheet** and contains all required information. Refer to the **Submission Requirements** section for additional requirements.

Department Name:	Budget Responsibility Code:
Budget Manager:	Date of Submission:

Proposed Service Plan for 2008-2009 (to include how supports The Denver Plan)

Objectives

Staff Information

Facilities or Students or Populations Served

Physical Location of Department

Legal Requirements

Existence of Supplemental Funding in Other Budgets

Approval:

Budget Manager: _____ Date: _____

Superintendent's Senior Staff Member: _____ Date: _____

Other Funds Information Sheet

Note: Departments may develop their own form as long as it is structured identically to this **Information Sheet** and contains all required information. Refer to the **Submission Requirements in BGM** for additional requirements.

Other Fund Name:	Budget Responsibility Code:
Budget Manager:	Date of Submission:

Proposed Service Plan for 2008-2009 (to include how supports The Denver Plan)

Objectives

Staff Information

Facilities or Students or Populations Served

Physical Location of Department

Legal Requirements

Existence of Supplemental Funding in Other Budgets

Approval:

Budget Manager _____ Date _____

Superintendent's Senior Staff Member _____ Date _____

Grant Budget – Funds 24-28

Information Sheet

Note: Grant Managers may develop their own form as long as it is structured identically to this **Information Sheet** and contains all required information. Refer to the **Submission Requirements** section for additional requirements.

Grant Name:	
Budgetary Responsibility Code:	Grant Project:
Grant Start Date:	Grant End Date:
2007-2008 Fund Number:	2008-2009 Fund Number:
Budget Manager:	Date of Submission:

Proposed Service Plan for 2008-2009 (to include how supports The Denver Plan)

Objectives:

Staff Information (Provide employee name if possible):

Facilities or Students or Populations Served:

Physical Location of Department:

Legal Requirements:

Existence of Supplemental Funding in Other Budgets:

Approval:

Grant Manager: _____ Date: _____

Superintendent's Senior Staff Member: _____ Date: _____

Grants Budget – Funds 24-28

Assumptions for Revenue Estimates Form

Note: Grant Managers may develop their own form as long as it is structured identically to this **Revenue Estimates Form** and contains all required information. Refer to the **Submission Requirements** section for additional requirements.

Grant Name:	
Budgetary Responsibility:	Grant Project:
Grant Start Date:	Grant End Date:
2007-2008 Fund Number:	2008-2009 Fund Number:
Budget Manager:	Date of Submission:

REVENUE

- Account Number - Cayenta DAC
- Amount – is the estimated amount you anticipate receiving
- Assumption – Indicate if it is anticipated fund balance and/or if new revenue in FY 2008-2009 indicate funding source (i.e., Federal, State, etc.)

<u>Account Number</u>	<u>Amount</u>	<u>Assumption</u>

**GRANT BUDGET – FUND 29
ASSUMPTIONS FOR REVENUE ESTIMATES FORM**

Note: Grant Managers may develop their own form as long as it is structured identically to this **Revenue Estimates Form** and contains all required information. Refer to the **Submission Requirements** section for additional requirements.

NOTE: *The process for Budget Development for Fund 29 has been changed for FY 2008-2009. Budget Managers will ONLY submit a budget if NEW REVENUE is being projected. The Grant Manager must complete the Assumptions for Revenue Estimated Form, Information Sheet and the EXCEL Spreadsheet and submit to the Budget Office by March 7, 2008.*

If you are ONLY anticipating to have a Beginning Fund Balance, the remaining fund balance from 2007-2008 will be rolled forward in early September by General Accounting and the Budget Office. You are asked to complete the Assumption of Revenue Estimates Form (shaded Green section only) and Return to the Budget Office by March 7, 2008

***Complete ONLY this section in green if you have no new revenue**

ANTICIPATING BEGINNING FUND BALANCE ONLY	
Grant Name:	
Budgetary Responsibility:	Grant Project:
2008-2009- Fund Number:	Budget Manager:

****Complete the section below ONLY if you are projecting new revenue**

Grant Name:	Budget Manager:
Budgetary Responsibility:	Grant Project:
Grant Start Date:	Grant End Date:
2008-2009 Fund Number:	Date of Submission:

REVENUE

- Account Number - Cayenta DAC
- Amount – is the estimated amount you anticipate receiving
- **ASSUMPTION – ONLY PROJECTED NEW REVENUE TO BE RECEIVED IN FY08-09.**

<u>Account Number</u>	<u>Amount</u>	<u>Assumption</u>

**GRANT BUDGET – FUND 29
INFORMATION SHEET**

Note: Grant Managers may develop their own form as long as it is structured identically to this **Information Sheet** and contains all required information. Refer to the **Submission Requirements** section for additional requirements.

Grant Name:	Budget Manager:
Budgetary Responsibility:	Grant Project:
Grant Start Date:	Grant End Date:
2008-2009 Fund Number:	Date of Submission:

Proposed Service Plan for 2008-2009 (to include how supports The Denver Plan)

Objectives:

Staff Information (Provide employee name if possible):

Facilities or Students or Populations Served:

Physical Location of Department:

Legal Requirements:

Existence of Supplemental Funding in Other Budgets:

Approval:

Grant Manager: _____ Date: _____

Superintendent's Cabinet's Member: _____ Date: _____

Sample Department Full-Time Sheet

BR		9130		INTERNAL AUDIT											
				FY 2007-2008								FY 2008-2009 Requested			
Bargaining Unit	B	Nam	Job Code	Job Description	FD	Accoun	Ob	Current Salary Projected Freeze	Current Benefits	Current FTE	Budgeted FTE	Job Code	FTE	Salary	Benefits
ADM	9130	Chief Auditor	0373	Assistant to the Treasurer 235	10	876252517000010110	0110	60,770	10,315	1.00		0373	1.00	60,770	10,315
	9130	06-07 Budget			10	876252517000010110					1.00				
ADM		New Chief Auditor	0373		10	876252517000010110			-			0373	1.00	100,000	14,760
					10	876252517000010110									
					10	876252517000010110									
						876252517000010110 Total		60,770	10,315	1.00	1.00		2.00	160,770	25,075
NON	9130	Worker I	6146	Auditor I 235	10	876252517000030110	0110	36,772	7,637	1.00		6146	1.00	36,772	7,637
NON	9130	Worker II	6148	Auditor III 235	10	876252517000030110	0110	49,042	9,027	1.00		6148	1.00	49,042	9,027
NON	9130	Worker III	6146	Auditor I 235	10	876252517000030110	0110	35,572	7,501	1.00					
	9130	06-07 Budget			10	876252517000030110					3.00				
NON					10	876252517000030110			-			0	1.00	26,522	6,476
					10	876252517000030110									
					10	876252517000030110									
						876252517000030110 Total		121,386	24,165	3.00	3.00		3.00	112,336	23,140
	9130				10	New									
	9130				10	New									
	9130				10	New									
	9130				10	New									
						New Accounts Total		-	-	-	-		-	-	-
	9130 Total							182,156	34,480	4.00	4.00		5.00	273,106	48,215

Sample Department Part-Time Sheet

BR		9130		INTERNAL AUDIT										
				FY 2007-2008						FY 2008-2009 Requested				
Bargaining Unit	BR	Name	Job Code	Job Description	FD	Account	Obj	Scheduled Hours Per Day (Lawson)	Current Hourly Rate (Projected Freeze) Without Benefits	Job Code	Hourly Rate Without Benefits	Budgeted Hours per Day	Budget Work Year	Projected Annual Salary
	9130	Part-time worker II	7002	Computer	10	876252517000050111	0111	5	11.33	7002	11.33	4.00	235	10,650
	9130				10	876252517000050111	0111							-
	9130				10	876252517000050111	0111							-
	9130				10	876252517000050111	0111							-
						876252517000050111 Total								10,650
	9130				10	New								-
	9130				10	New								-
	9130				10	New								-
	9130				10	New								-
						New Accounts Total								-
	9130 Total													10,650

Sample Department Budget Allocation Form

BR		9130		INTERNAL AUDIT								
Fund	Account	Description	2007-2008			2008-2009 PROJECTED		FY 2008-2009 REQUESTED				
			2007-2008 FTE	2007-2008 Budget	2007-2008 YTD Actuals (Dec 31, 2007)	Projected	Projecte FTE	Ob	Requested Budget	Requested Benefits	Requested Total	Requested FTE
10	876252517000010110	Salaries Of Regular Employees	1.00	56,788	37,796.49	60,770	1.00	0110	160,770	25,075	185,845	2.00
10	876252517000030110	Salaries Of Regular Employees	3.00	117,286	75,500.49	121,386	3.00	0110	112,336	23,140	135,476	3.00
10	876252517000050111	Salaries Of Part Time		426	-	426		0111	10,650	815	11,465	
10	876252517000010200	Employee		9,852	5,834.68	10,315						
10	876252517000030200	Employee		22,688	13,423.46	24,165						
10	876252517000050200	Employee		32	-	33						
10	876252517000000332	Audit Services		104,220	99,220.00	104,220						
10	876252517000000431	Copier Maint. And Repairs		750	-	750						
10	876252517000000533	Postage		35	-	35						
10	876252517000000580	Travel And Registration		1,000	170.00	1,000						
10	876252517000000583	Mileage		2,000	265.53	2,000						
10	876252517000000610	General Supplies		8,561	565.73	8,561		0610	2,925		2,925	
10	876252517000000611	Supplemental Periodicals		200	-	200						
10	876252517000000614	Copying		350	4.00	350						
10	876252517000000735	Non-Capital Equipment		1,500	-	1,500						
	Account Total		4.00	325,688	232,780.38	335,711	4.00		286,681	49,030	335,711	5.00
10												-
10												-
10												-
10												-
10												-
10												-
	New Accounts Total		-	-	-	-	-		-	-	-	-
10		Salary and Benefit		10,023								-
10												-
10												-
10												-
10												-
10												-
	Adjustments Total		-	10,023	-	-	-		-	-	-	-
			4.00	335,711	232,780.38	335,711	4.00		286,681	49,030	335,711	5.00

Sample Fund Budget Allocation Form

FUND		BOND REDEMPTION FUND									
31		2007-2008 Current					FY 2008-2009 Requested				
BR	Fund	Account	Description	2007-2008 Adjusted FTE	2007-2008 Adjusted Budget	2007-2008 YTD Actuals (Dec 31, 2007)	Obj	Requested Budget	Requested Benefits	Requested Total	Requested FTE
1000	31	800000000000001110	PROPERTY TAXES		(47,403,766)	(1,323,297.45)				-	
1000	31	800000000000001140	DELINQ TAXES, PENALTIES & INT		(108,486)	(68,651.21)				-	
1000	31	800000000000001141	INTEREST ON DELINQUENT TAXES		(68,565)	(61,882.65)				-	
1000	31	800000000000001510	INTEREST ON INVESTMENTS		(1,103,137)	-				-	
1000	31	800000000000006772	F/B UNDESIGNATED		(54,650,141)	(54,350,383.88)				-	
	31	New Account								-	
	31	New Account								-	
	31	New Account								-	
	31	New Account								-	
	31	New Account								-	
	31	New Account								-	
	31	New Account								-	
31		Revenue Total		-	(103,334,095)	(55,804,215.19)		-	-	-	-
	31	Total Full-Time Salaries and Benefits						-	-	-	-
	31	Total Part-Time Salaries and Benefits						-	-	-	-
2140	31	801515100000000339	OTHER PROFESSIONAL SERVICES		22,130	-				-	
2140	31	801515100000000831	LONG-TERM INTEREST		39,113,499	-				-	
2140	31	800515100000000890	MISCELLANEOUS EXPENDITURES		49,524,366	-				-	
2140	31	801515100000000911	LONG-TERM PRINCIPAL		13,570,963	-				-	
2140	31	800525210000000930	FUND TRANSFERS		1,103,137	373,171.37				-	
	31	New Account								-	
	31	New Account								-	
	31	New Account								-	
	31	New Account								-	
	31	New Account								-	
	31	New Account								-	
31		Expenditure Total		-	103,334,095	373,171.37		-	-	-	-
31 Total				-	-	(55,431,043.82)		-	-	-	-

Description of How to Complete Forms

NARRATIVE FORMS -

1. Departments & Other Funds Information Sheet:

- ✚ *Fill out* the Department/Other Fund Name, Budget Manager, Budget Responsibility Code, and Date of Submission.
- ✚ *In a succinct, but detail manner*, complete the topics listed on this sheet. Objectives *should be measurable*.

2. Grants Information Sheet:

- ✚ *Fill out* the Grant Name, Budgetary Responsibility Code, Grant Project, Grant Start Date, Grant End Date, 2007-2008 Fund Number, 2008-2009 Fund Number, Budget Manager, and Date of Submission.
- ✚ *In a succinct, but detail manner*, complete the topics listed on this sheet. Objectives *should be measurable*.

3. Assumptions for Revenue Estimates Form for Grants only:

- ✚ *Fill out* the Grant Name, Budgetary Responsibility Code, Grant Project, Grant Start Date, Grant End Date, 2007-2008 Fund Number, 2008-2009 Fund Number, Budget Manager, and Date of Submission.
- ✚ Revenue is an assumption of anticipated June 30, 2008, fund balance and/or new revenue for 2008-2009, account number, and the amount you anticipate receiving.

DEPARTMENTS, OTHER FUNDS, GRANTS FULL-TIME SALARIES FORM -

1. Includes columns in the following order from left to right (Informational Only):

- ✚ Bargaining Unit – bargaining unit associates with the job code.
 - ✚ BR – budgetary responsibility as identified in Cayenta.
 - ✚ 08-09 Fund Number (Grants only) - the fund number set up on Cayenta. For grant budgets, it is the new fund number for the budget year 2008-2009. If the grant is a Federal Grant and the Fund changes from year to year, the field displays “Enter Fund”.
 - ✚ 07-08 Fund Number (Grants only) – the fund number set up on Cayenta. For grant budgets, it is the current fund number for budget year 2007-2008.
 - ✚ Name – Individual Employee.
 - ✚ Job Code – the four-digit Lawson job number.
 - ✚ Job Description – Lawson job description that corresponds with the job code.
 - ✚ FD – Fund number. The Grants Funds do not have this column.
 - ✚ Account – Cayenta account number.
 - ✚ Obj – 4 digit Cayenta account number (Full-Time 0110). The Grant Funds do not have this column.
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✚ FY 2007-2008 Current

- Current Salary Projected Freeze – the employee’s current salary.
- Longevity & Training – the employee’s current Longevity & Training increments – The General Funds do not have this column.
- Total Salary incl L & T (Grants Only) – will automatically be calculated – Current Salary Projected Freeze plus Longevity & Training - The General Funds do not have this column.
- Current Benefits – calculated at the fund’s current benefit rate.
- Current FTE – the FTE of the person currently filling the position.
- Budgeted FTE – current FTE budgeted.

2. **The following columns *MUST* be completed:**

✚ FY 2008-2009 Requested

- 08-09 Fund Number (Grants only) - If the grant is a Federal Grant and the Fund changes from year to year, the field displays “Enter Fund”. You must key in the 08-09 Fund Number directly into this column.
- Job Code – the four-digit Lawson job code for the person filling the position is populated once you key in the requested FTE.
- FTE – key in the budgeted FTE requested for staffing the position.
- Salary- the dollars that are in the Current Salary Projected Freeze column are populated once you key in the requested FTE.
- Salary with Increase (5% DCTA, 3% Oths.) plus Longevity & Training (Grants Only) – automatically calculated using the correct rate.
- Benefits – projected benefits based on the projected salary and bargaining unit and/or Grant Rates - When you input the FTE the benefits will automatically calculate using the correct fixed rate depending on the bargaining unit.

NOTE: Departments are held accountable for positions budgeted by job codes. The Position Management System allows the Budget Office to match the budgeted positions by both Cayenta account number and job codes. ***If you elect to staff a position at a different job code (reclassification which requires approval from the Department of Human Resources), the department is responsible for funding the additional salary and benefit costs associated with that position from your existing resources.***

3. **The following columns *MUST* be completed when adding a new employee:**

✚ New Accounts

- Bargaining Unit - key in the bargaining unit associated with the job code.
- BR (Grants & General Fund Only) – budgetary responsibility as identified in Cayenta will automatically be populated.
- 08-09 Fund Number (Grants only) - the fund number set up on Cayenta. For grant budgets, the new fund number for the budget year 2008-2009 will automatically be populated for non-federal Grants. If the grant is a Federal Grant and the Fund changes from year to year, the field displays “Enter Fund”. You must key in the 07-08 Fund Number directly into this column.
- 07-08 Fund Number (Grants only) – the fund number set up on Cayenta. For grant budgets, it is the current fund number for budget year 2007-2008 will automatically be populated.
- Name – Individual Employee (If not known key in Vacant).

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- Job Code – key in the four-digit Lawson job code for the person filling the position (this information can be obtained from the Department of Human Resources).
 - Job Description – key in the Lawson job description that corresponds with the job code.
 - Account – key in the Cayenta account number.
 - ✚ FY 2008-2009 Requested
 - FTE – key in the budgeted FTE requested for staffing the position.
 - Job Code – the four-digit Lawson job code for the person filling the position is populated once you key in the requested FTE.
 - Salary (Enter Salary) – you will be required to fill in the requested dollars for the new employee being added (this information can be obtained from the Department of Human Resources).
 - Salary with Increase (5% DCTA, 3% Oths) (Grants only) – will automatically be calculated using the correct rate.
 - Benefits – projected benefits based on the projected salary and bargaining unit and/or Grant Rates - When you input the FTE the benefits will automatically calculate using the correct fixed rate depending on the bargaining unit.

DEPARTMENTS, OTHER FUNDS, GRANTS FULL-PART-TIME SALARIES FORM –

1. **Includes columns in the following order from left to right (Informational Only):**

- ✚ Bargaining Unit – bargaining unit associates with the job code – The Grant Funds do not have this column.
- ✚ BR – Budgetary Responsibility.
- ✚ 08-09 Fund Number (Grants only) - the fund number set up on Cayenta. For grant budgets, it is the new fund number for the budget year 2008-2009. If the grant is a Federal Grant and the Fund changes from year to year, the field displays “Enter Fund”.
- ✚ 07-08 Fund Number (Grants only) – the fund number set up on Cayenta. For grant budgets, it is the current fund number for budget year 2007-2008.
- ✚ Name – Individual Employee.
- ✚ Job Code – the four-digit Lawson job number.
- ✚ Job Description – Lawson job description that corresponds with the job code.
- ✚ FD – General Fund and Other Funds.
- ✚ Account – Cayenta account number.
- ✚ Obj – 4 digit Cayenta Account (0111- Part-Time) - The Grant Funds do not have this column.
- ✚ FY 2007-2008 Current
 - Scheduled Hours Per Day (Lawson) – Number of hours each employee is currently assigned in Lawson.
 - Currently Hourly Rate (Projected Freeze) without Benefits – hourly rate currently in Lawson.

2. *The following columns MUST be completed:*

✚ FY 2007-2008 Requested

- 08-09 Fund Number (Grants only) - If the grant is a Federal Grant and the Fund changes from year to year, the field displays “Enter Fund”. You must key in the 08-09 Fund Number directly into this column.
- Job Code – the four digit Lawson job code for the person filling the position is automatically populated once you key in the hourly rate.
- Hourly Rate without Benefits – key in the average hourly rate associated with requested job code.
- Hourly Rate with increase (3%) (Grants only) – will automatically calculate, Hourly Rate without Benefits multiplied by 3%.
- Budgeted Hours Per Day – key in the requested number of hours per day assigned to each employee.
- Budget Work Year – key in part-time employees assigned work year. (Example: 180, 190, 200 day work year).
- Projected Annual Salary – will automatically be calculated - number of Budgeted Hours Per Day multiplied by the Budget Work Year multiplied by the hourly rate equals Requested Salary. (Example: 4 hours per day multiplied by 180 days per year equal 720 hours multiplied by Hourly Rate with Increase).
- Projected Annual Benefits – will automatically be calculated - projected benefits based on the projected salary and bargaining unit and/or Grant Rate.

3. *The following columns MUST be completed when adding a part-time position:*

✚ New Accounts

- Bargaining Unit - key in the bargaining unit associated with the job code – The Grant Funds do not have this column.
- BR (Grants & General Fund Only) – budgetary responsibility as identified in Cayenta will automatically be populated.
- 08-09 Fund Number (Grants only) - the fund number set up on Cayenta. For grant budgets, it is the new fund number for the budget year 2008-2009 will automatically be populated for non-federal Grants. If the grant is a Federal Grant and the Fund changes from year to year, the field displays “Enter Fund”. You must key in the 06-07 Fund Number directly into this column.
- 07-08 Fund Number (Grants only) – the fund number set up on Cayenta. For grant budgets, it is the current fund number for budget year 2007-2008 will automatically be populated.
- Name – Individual Employee (Optional).
- Job Code – you must key in the four-digit Lawson job code for the person filling the position in order for this information to populate in the FY 2007-2008 Requested (this information can be obtained from the Department of Human Resources).
- Job Description – key in the Lawson job description that corresponds with the job code (this information can be obtained from the Department of Human Resources).
- Account – key in the Cayenta account number.

✚ FY 2008-2009 Requested

- Job Code – the four-digit Lawson job code for the person filling the position is populated once you key in the Hourly Rate.
 - Hourly Rate without Benefits – key in the budgeted hourly rate for that position or employee.
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- Hourly Rate with Increase (3%) (Grants only) – will automatically be calculated - Hourly rate without benefits multiplied by 3%.
- Budget Hours per Day – key in the requested number of hours per day assigned to each employee.
- Budget Work Year – key in part-time employees assigned work year. (Example: 180, 190, 200 day work year).
- Projected Annual Salary – will automatically be calculated once you key in the Hourly Rate – Budget Hours per Day multiply by the Budget Work Year multiplied by the Hourly Rate with Increase equals Projected Annual Salary.
- Projected Annual Benefits – projected benefits based on the projected salary and bargaining unit and/or Grant Rates - When you input the Hourly Rate the benefits will automatically calculate using the correct fixed rate depending on the bargaining unit.

DEPARTMENTS, OTHER FUNDS, GRANTS -BUDGET ALLOCATION FORM

You MUST complete both the Full-Time Salaries and Part-Time Salaries forms prior to completing the Budget Allocation Form. Information from these forms will automatically be populated to the Budget Allocation Form. When entering any data under New Accounts, this information will have to be keyed into the Budget Allocation Form.

NOTE: *The form contains revenue information at the top and expenditure information at the bottom for grants and other funds. Once the form is completed, the revenue and expenditures must net to zero.*

1. **Includes columns in the following order from left to right (Informational Only):**

- ✚ BR (Grants/Other Funds Only) – Budgetary Responsibility.
- ✚ 08-09 Fund Number (Grants only) - the fund number set up on Cayenta. For grant budgets, it is the new fund number for the budget year 2008-2009. If the grant is a Federal Grant and the Fund changes from year to year, the field displays “Enter Fund”.
- ✚ 07-08 Fund Number (Grants only) – the fund number set up on Cayenta. For grant budgets, it is the current fund number for budget year 2007-2008.
- ✚ Fund (General Fund/Other Funds) – Fund number.
- ✚ Account – Cayenta account number.
- ✚ Description - the description of the object portion of the account number.
- ✚ 2007-2008 Adjusted FTE – the adjusted 2006-2007 budget FTE as of December 31, 2007.
- ✚ 2007-2008 Adjusted Budget - the adjusted 2007-2008 budget as of December 31, 2007, to exclude any 2006-2007 prior year carryover (which is included in 2006-2007 Actual Expenditures).
- ✚ 2007-2008 YTD Actuals (Dec 31, 2007) - the actual revenues or encumbrances and expenditures through December 31, 2007.
- ✚ 2008-2009 Projected Budget (General Fund Only) - the adjusted 2008-2009 budget, plus any adjustments detailed at the bottom of the budget form and with full-time and part-time salary accounts assuming a salary freeze for 2008-2009. The benefits for full-time staffing *in the General Fund* are 14.78% of the salaries plus a fixed benefit allowance rate depending upon the bargaining unit each employee is associated with per FTE. (*See*

Benefit Tables in the Helpful Tools for 2006-2007 benefit allowances.) The benefits for part-time *in the General Fund* are 7.65% of the salaries. The Grants Fund and other funds do not have this column.

- ✚ FY 2008-2009 Projected FTE (General Fund Only) - the full-time (FTE) staffing allocated to the department. *For General Fund departments the total* number of FTEs should not exceed the budgeted staffing on the General Fund Full-time Salary Information form. *Departments can add staff by converting other budgeted dollars with the approval of the Chief Financial Officer in consultation with the appropriate senior management staff.*

2. *The following columns MUST be completed:*

- ✚ FY 2008-2009 Requested
 - 08-09 Fund Number (Grants only) - If the grant is a Federal Grant and the Fund changes from year to year, the field displays “Enter Fund”. You must key in the 08-09 Fund Number directly into this column.
 - Obj – the four-digit Cayenta account (0110 Full-Time, 0111 Part-Time). The Budget Allocation form displays the 0110 and 0111 under the object. Once you key in your Requested Budget for other expense accounts, the obj will be populated.
 - Requested Budget – the information will automatically be populated into the FY 2008-2009 Requested Budget column as you fill in the appropriate columns on the Full-time Salaries and Part-time Salaries forms.
 - Requested Benefits – the information will automatically be populated in to the Requested Benefits column as you fill in the appropriate columns on the Full-Time Salaries and Part-Time Salaries forms.
 - Requested Total – the column is automatically populated. Requested budget plus Requested Benefits equal Requested Total.
 - Requested FTE – the information will automatically be populated into the Requested FTE column as you fill in the appropriate columns on the Full-Time Salaries and Part-Time Salaries forms.
 - Amount to be Allocated (General Fund Only) – Remaining dollars to be distributed less full-time and part-time. The balance shown in this column should equal your department reduction.

NOTE: For all non-salary related accounts, you will fill in the Requested Budget Column. The information will then be automatically populated into the Requested Total Column.

Helpful Tools

Departments can add staff by converting other budgeted dollars, if approved by the Chief Financial Officer in consultation with the appropriate cabinet level staff. The benefits for full-time staffing in the 0200 object account *in the General Fund* are 14.78% of the salaries plus the benefit allowance portion based upon the bargaining unit the employee is associated with (See Department Benefit Table below). *Remember that for the General Fund, the benefits related to part-time salary dollars is 7.65%*

(employer’s share of social security and medicare taxes, only); thus, if you wish to increase part-time salaries by converting other budgeted dollars, you must add the 7.65% to the 0200 object account.

*Departments & Other Funds
Benefits Table*

Bargaining Unit	Monthly Total	Annual Total
Administrators (ADMIN)	\$303	\$3,636
Transportation (AMLG)	\$379	\$4,544
Custodial Workers (CWOA)	\$364	\$4,369
Office Support (DAEO)	\$323	\$3,876
Teachers (DCTA)	\$396	\$4,752
Facility Managers (FMGR)	\$402	\$4,820
Building and Grounds (GRND)	\$433	\$5,190
Pro Tech (NONE)	\$307	\$3,679
Para	\$301	\$3,610

The grants funds benefit rates to use are listed in the table below. The Budget Office will have updated benefit rates for 2008-2009 once the salary increases and District benefits for next year are finalized. When the rates are known, you are welcome to send in a budget revision to adjust the benefit rates to actual rates. All grants will be charged the actual rate for benefits versus the estimated rates. The indirect cost rate to use for 2007-2008 and 2008-2009 is 4.88%

Grants Benefits and Indirect Costs Rates

Fund	Name	0110	0111	0120	0130	0150	Indirect
24	EGOS	40.53%	10.34%	10.34%	4.14%	4.14%	4.88%
25	State Fund	40.53%	14.68%	14.68%	4.14%	4.14%	4.88%
26	Fed Fund	35.32%	14.68%	14.68%	4.14%	4.14%	4.65%
27	Fed Fund	37.66%	14.68%	14.68%	4.14%	4.14%	4.88%
28	Fed Fund	40.53%	14.68%	14.68%	4.14%	4.14%	4.88%
29	Sp Rev Fund	40.53%	14.68%	14.68%	4.14%	4.14%	4.88%

Submission Requirements

Once your budget has been completed the following steps are required.

Step 1

Each Budget is to be reviewed and approved by the Budget Manager. On the bottom of the Information Sheet Approval Signatures of the Budget Manager/Date and Superintendent's Senior Staff Member/Date are required.

Step 2 *Department Submission*

Make **one** photocopy of your Budget Forms. This includes:

Information Sheet
Full-Time Salaries Form
Part-Time Salaries Form
Budget Allocation Form

Step 3 *Grants and Other Funds Submission*

Make **one** photocopy of your Budget Forms. This includes:

Information Sheet
Assumption of Revenue Form
Part-Time Salaries Form
Full-Time Salaries Form
Budget Allocation Form

Step 4 **Return the items in Step 2 and Step 3 to the Budget Office, 900 Grant Street, Room 305 no later than:**

Departments -FRIDAY, MARCH 7TH
Grants- FRIDAY, MARCH 7RD

E-mail the Full-Time Salaries, Part-time Salaries and budget allocation Form to the "Budget" email no later than noon:

Departments- FRIDAY, MARCH 7TH
Grants – FRIDAY, MARCH 7RD

Note: *If you require additional lines to your forms, you will need to call the Budget Office at 720-423-3225.*