



Budget - Frequently Asked Questions

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Budgets

How do I submit a Budget Transfer and how is it processed?

The requestor of a Budget Transfer should submit all budget transfers using a current budget transfer form which is found in the Forms Resource section of The Commons. Budget Transfers can only be submitted by School or Department personnel for transfers within their budgetary responsibility. Transfers between different budgetary responsibility organizations will be submitted by a Financial Partner.

A Procedure Guideline and Quick Reference Guide on creating and submitting a Budget Transfer are available on The Commons.

A completed budget transfer form must be submitted to the DPS “Budget” e-mail address. A budget analyst will audit the transfer and process it or return it to the requestor for modifications. The Budget Office analyst will not notify the requestor when a transfer is processed; it is the responsibility of the requestor to monitor their budget to verify budget changes have taken effect.

Questions on any budget changes should be directed to the School or Department Financial Partner.

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When is the new budget available to spend against after budget development? (Budget development takes place in January/February)

July 1st. The fiscal year for budget purposes runs from July 1 – June 30. The budget your school or department develops and has approved for the following year will go into effect July 1. Charges incurred before than (through June 30) will hit the current year budget.

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Will all unused General Fund budget carry forward into the next year?

Department budgets do not allow for carry forward of unspent funds. School budgets do provide for certain unused funds to carry forward into the following year. For a school operating on "average" salaries, only unused non-salary funds from the combined General Fund/Mill Levy will carry forward to the following year. For schools operating on "actual" salaries, all unused funds (salary and non-salary) will be eligible to carry forward. In both cases, carry forward funds are subject to any limits placed on the amount of total carry forward funds an individual school is permitted. Beginning with school year 2017-18 (FY18), school carry forward from the prior year will be limited to no more than \$400 per K-12 student or the dollar equivalent of 2 teacher FTEs (approximately \$130,000), whichever is greater.

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What is Fall Adjustment and when does it occur?

Fall Adjustment is the process in September each year by which every school's actual enrollment as of the Fall Adjustment deadline is compared to the projected enrollment that their budget was based on. If your school ends up with more K-12 students at the Fall Adjustment deadline than you were projected, your school budget is increased by the per pupil amount times the number of K-12 students you exceeded projections. The per-pupil amount is usually between \$4,000 and \$5,000 per student. If your school K-12 enrollment at the Fall Adjustment deadline is lower than your projected enrollment, you will be asked to pay back funds from your budget using the per pupil amount times the number of students you fell short. In this way, the purpose of Student Based Budgeting (SBB) is honored by ensuring the dollars given to schools based on their enrollment is adjusted to reflect their actual enrollment in September.

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What is Student Based Budgeting (SBB)?

Student Based Budgeting is the school funding model used by Denver Public Schools to ensure that budget dollars follow students. Schools receive a certain amount of funding for every student in their school so that larger schools receive more funds than smaller schools relative to their student population. Schools are given a base per pupil amount, usually approximately \$4,000 per K-12 student, and then additional allocations per pupil based on factors such as the number of students at the school participating in the free and reduced lunch program, the number of English language learners, and so forth.

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Should a Budget Transfer always be completed when an account deficit occurs?

Not necessarily. Your budget should be viewed at the Fund level. When you add up your total budget in your General Fund (Company 10), for instance, and add up the total expenses charged to your General Fund, the remaining balance determines whether you have an overall surplus or deficit in that Fund. You may have individual accounts within that Fund that are overspent or underspent, but it is not required that you transfer budget between accounts within a Fund to avoid individual account deficits. So long as you have a positive remaining balance overall, individual account deficits need not be addressed via a budget transfer. With that said, you should pay close attention to individual account deficits to be sure you understand why a given account is overspent and have a plan to avoid an overall Fund deficit.

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