

Cherry Creek School District Profile of Student-Based Budgeting for Schools FY2015-16



CherryCreekSchools
Dedicated to Excellence

Profile of Student-Based Budgeting for Schools

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August 2015

For a comprehensive look at our Cherry Creek School District Financial Plan, go to the District website:
<http://www.cherrycreekschools.org/fiscalservices/budget>



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FOREWORD

The District Accountability Committee has broad responsibilities for ensuring the District's continued educational success, cost-effective management, and a safe and caring learning environment. This group is generally comprised of parents, community members, taxpayers, students, teachers, and administrators, which is organized in compliance with Colorado Law.

In 1994, the Colorado State Legislature revised the School Finance Act, and among other actions, expanded the responsibilities of *local school Accountability Committees*. Colorado has a management strategy in place for school improvement called "*Public Education Accountability*" which involves a statewide method to establish clear goals for all public K-12 schools and puts responsibility for improvement plans in the hands of local school communities.

ACCOUNTABILITY COMMITTEE RESPONSIBILITIES

In Colorado, the focus of accountability is at the school level. The local Accountability Committees' responsibilities are in an advisory capacity to:

- * Set prioritization of expenditures of school money
- * Work on a means for determining whether decisions affecting the educational process are advancing or impeding student achievement
- * Report educational performance, school budget, and staffing information to the public
- * Review safety issues
- * Meet on a quarterly basis, at minimum
- * Adopt high, but achievable goals and objectives for improvement of education in the school and adopt a plan to improve educational achievement in the school, to implement methods of maximizing graduation rates in secondary schools of the District and to maintain or increase the rating for the school's accreditation category

All final decisions associated with the above responsibilities must be coordinated with and approved by the School Principals and/or Executive Directors.

There may be several solutions to address any issue. Each school accountability committee may want to consider the following when offering recommendations and information associated with budget prioritizing responsibilities:

The Accountability Committee members may want to:

- ◆ Consider how the school's accountability goals will be met by the staffing and budget designs
- ◆ Recommend allocation of resources to ensure that action plans can be implemented
- ◆ Advise the school on expenditure priorities; if needed, offer suggestions regarding the decision-making process
- ◆ Report to your public and the District about the school's expenditures and staffing

This booklet has been prepared to explain the process used by the schools and some of the issues surrounding budgeting. Information and sample budgets for an elementary school, middle school, and high school are presented.

Senate Bill 09-163

Provisions of the Education Accountability Act of 2009 (SB09-163), adopted by the Legislature in spring 2009, indicated responsibilities for the **District Accountability Committee**:

- * To recommend to the Board of Education priorities for budget expenditures, in consultation with local school accountability committees
- * To advise the Board of Education on the District Performance Plan and recommend action plans based on school improvement goals
- * To focus the attention of educators, parents, students, and other members of the community on maximizing every student's progress toward Postsecondary and Workforce Readiness and post-graduation success

INTRODUCTION

The General Fund Budget of the Cherry Creek School District is \$505.77 million dollars for FY2015-16 as we educate each of our 54,500 students in 61 schools. This profile is designed to help you understand how individual schools build operating budgets within the framework of the District's budget.

A budget is a plan for expenditures within available resources. Schools develop staffing plans and non-staffing budgets that consider their resources based on enrollment and funding that is available under School Finance Legislation. The Cherry Creek School District (CCSD) annual budget provides funding to teach students, transport them to and from school, feed them breakfast and lunch, and maintain school buildings and grounds. It funds special education and other programs such as English Language Acquisition. Teachers and other staff are paid and provided with health and retirement benefits as well as additional professional development training. Bond funds, which voters approve in local elections, pay for building new schools, renovating and modernizing existing facilities and upgrading the schools' technology infrastructure in alignment with the Cherry Creek Technology Vision 2025 Plan.

At the center of this educational mission are our students. The District is dedicated to ensuring inclusive excellence in education for all students and preparing them for success in postsecondary education and their careers. This booklet has been prepared to explain the process used by the schools and some of the issues surrounding budgeting. Information and sample budgets for an elementary school, middle school, and high school are presented. The information in this booklet should answer the following questions:

- ⇒ How does CCSD distribute funds to meet our District goals?
- ⇒ Who makes school budget decisions?
- ⇒ How are those individuals held accountable?

THE ANNUAL BUDGET

The Cherry Creek School District must adopt an annual budget by June 30 of each fiscal year. The administrative staff of the District works together to develop and recommend a budget to the Board of Education based on the values and mission of the District. The Board members are fiscal stewards for the community who manage our educational resources in an effective and prudent manner in accordance with the Strategic Plan of the District and board policy.



THE BUDGET OVERVIEW

Our Traditions and the Current Funding Environment

Cherry Creek School District traditions of educational excellence and high academic achievement that are among the best in the State of Colorado, have been strengthened with the support of our community through our 65-year history. For example, a \$25 million override election approved by local voters in November 2012 was critical to the maintenance of educational programs for students in the face of declining State funding.

As the budget has been affected by the declines in State funding, Cherry Creek has delivered on a firm effort to maintain classroom instruction and programs despite funding shortfalls from the State of Colorado. The Cherry Creek General Fund Budget for FY2015-16 of \$505.77 million supports the mission with over 83% of dollars devoted to classroom instruction.

Budget Balancing Measures

A Cost and Resource Management Plan for FY2015-16 utilizes **\$10.87** million of General Fund reserves, for FY2015-16. The General Fund Budget includes **\$494.90** million of revenue (including transfers) and **\$505.77** million of expenditures (including transfers) after adjustments.

1. As part of the budget balancing plan, **\$2.94 million of reallocations and efficiencies** were implemented to reduce the funding gap to \$10.87 million. This reduced the burden on the General Fund by the one-time repurposing of \$2.13 million in Major Maintenance expenditures to be paid for from the Building Fund.
2. Cost efficiencies in Transportation of **\$0.54** million were realized through a Bus Replacement Plan, which reduced equipment parts expenditures and other savings through market price changes in fuel costs.
3. Additional costs savings of **\$0.27** million reduced budget expenditures for workman's compensation and multi-peril insurance.

Each year the Superintendent and District staff members build a budget based on School Finance Legislation funding in accordance with policy guidelines established by the Board of Education. It is submitted to the Board of Education for consideration and adoption. In compiling the components that make up the budget, some elements considered are:

- * Expected enrollment for the coming year
- * Level of State funding that the General Assembly authorizes under School Finance Legislation
- * Cost and Resource Management Plan based on current funding and cost assumptions
- * Compensation agreements with instructional and support staff groups
- * Capital outlay expenditures for schools and support facilities
- * Additional operations and maintenance costs for new schools/facilities
- * Projected federal grants for programs, including No Child Left Behind (NCLB) and Individuals with Disabilities Education Act (IDEA)

At the school level, principals meet with their staff members, with the advice of the School Accountability Committee, to determine how the schools will be staffed and how program support resources will be used. Decisions are made based on the District's *"commitment to excellence"* for all students. The final school budget is built around this responsibility to our community and students to prepare them for success in their postsecondary education and the workforce.

The following pages discuss the primary components required for developing the budget, budget expenditure allocations by *"Activity"*, which show that the majority of funds are allocated to *"Direct Instruction"*, and sample school budgets that provide more details on how budgeted funds are spent at the school level.

FY2015-16 GENERAL FUND BUDGET COMPONENTS

Net Total Program Funding

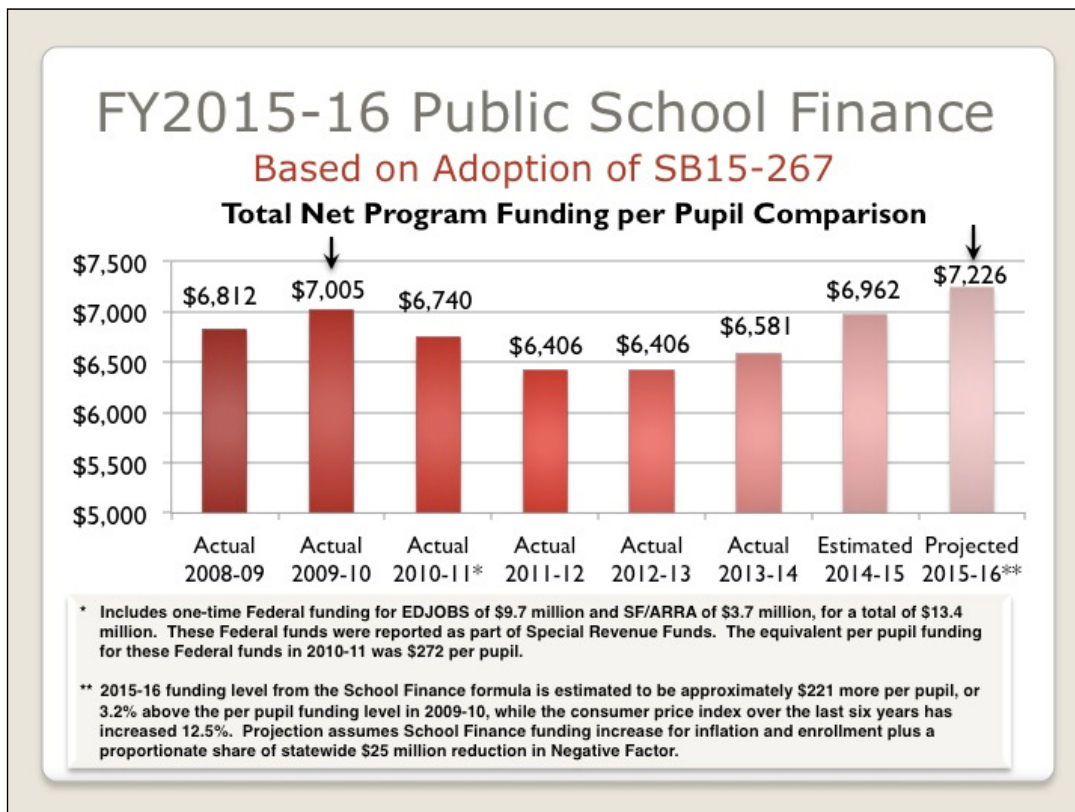
Each year, during the legislative session, the General Assembly calculates what per pupil revenue (PPR) will be funded to the State's school districts using the School Finance Formula. The formula begins with a statewide base per pupil funding. For FY2015-16, the base is \$6,292, which is a 2.8% increase from FY2014-15, due to inflation in the Consumer Price Index (CPI) in 2014 of 2.8%.

This base amount is modified for each district to account for differences among the state's school districts. The following factors are considered in the Net Total Program Funding calculation:

- ▶ **Cost of living factor** reflects differences in the costs of housing, goods, and services within each of the state's 178 school districts. This factor is not applied to the entire per pupil base, but only to the portion that relates to personnel expenditures.
- ▶ **Size adjustment** compensates for the economies of scale created by differences in district enrollments. Districts with the smallest enrollments receive the largest size adjustments.
- ▶ **Personnel costs factor** is formula driven and differs by district based on enrollment size. Districts with the largest enrollments receive the largest adjustments.
- ▶ **Non-personnel costs factor** is the difference between 100 percent and the districts' personnel cost factor.
- ▶ **The "at-risk" adjustment** defines at-risk students as those pupils who qualify for the federal free lunch program, as well as those students who are considered under the category of "English Language Learners" (ELL) and who are not also eligible for free lunch. Districts receive 12% more in per-pupil funding for each qualifying student.
- ▶ **Negative Factor** is a percentage by which funding for school districts statewide is reduced as a means to balance the State budget. This factor is a **-12.13% reduction** from **Total Program Funding as prescribed under Amendment 23**.

State Budget Impacts on Funding Per Pupil

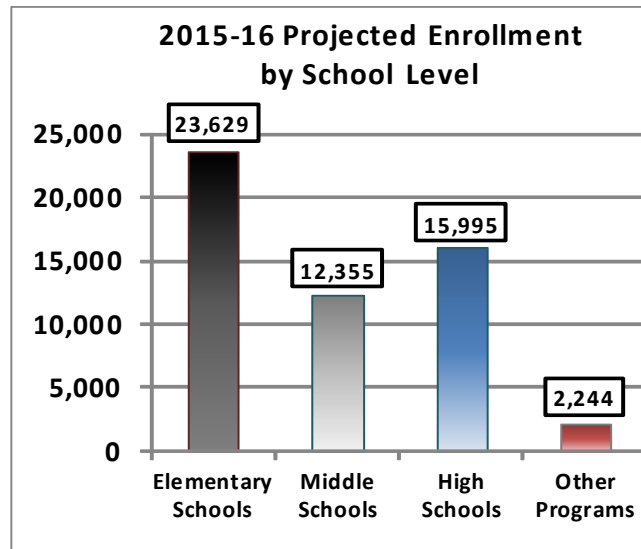
Under Long Bill SB15-234, the State of Colorado General Fund Budget of \$10.25 billion has 37% of funds dedicated to K-12 Education. The FY2015-16 Cherry Creek funding per pupil is anticipated to be slightly above the 2009-10 funding levels as shown in the chart below:



FY2015-16 GENERAL FUND BUDGET COMPONENTS

Enrollment

The District is projecting 396 additional funded students, a 0.8% increase for the 2015-16 school year. The graph below shows the expected number of students at the elementary school, middle school, high school, and other program levels.



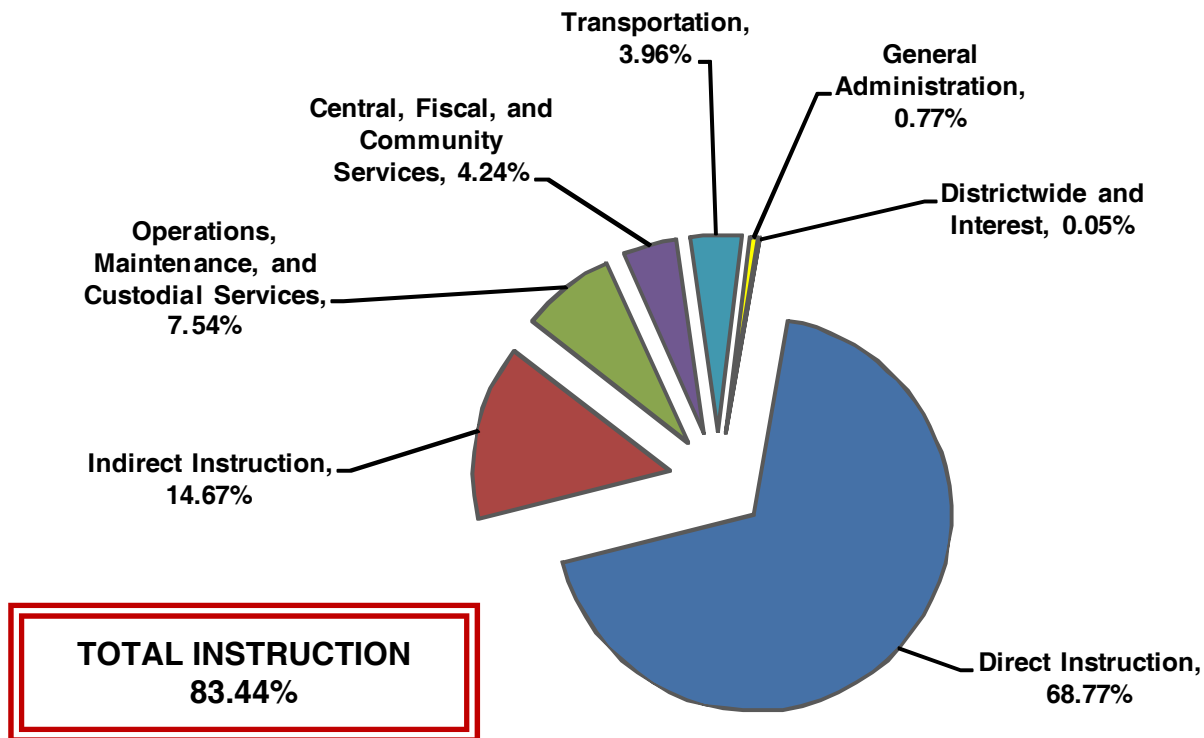
State, Local, and Federal Revenue Breakdown

LOCAL REVENUE SOURCES	FY2014-15	FY2015-16
- Property Taxes	\$194,881,775	\$201,891,962
- Specific Ownership Taxes	17,781,300	17,959,100
- Other Local Revenue	3,672,761	3,767,400
TOTAL LOCAL REVENUE	\$216,335,836	\$223,618,462
STATE REVENUE SOURCES		
- State Equalization Funding	\$235,520,025	\$248,281,317
- Special Education Funding	10,691,756	10,797,700
- Transportation Funding	4,354,385	4,354,400
- Vocational Education Funding	1,898,588	1,939,400
- English Language Learner Funding	1,428,647	1,428,647
- Other State Funding	1,236,364	1,597,475
TOTAL STATE REVENUE	\$255,129,765	\$268,398,939
FEDERAL REVENUE SOURCE		
TOTAL FEDERAL REVENUE	\$1,458,092	\$1,457,699
TOTAL GENERAL FUND REVENUE	\$472,923,693	\$493,475,100
INCREASE IN GENERAL FUND REVENUE BUDGET FROM FY2014-15 TO FY2015-16		\$20,551,407

FY2015-16 BUDGET BY ACTIVITY

The pie chart below shows the District's operating budget allocation from an activity perspective.

General Fund Budget by Activity



The following explanations define what is included in costs associated with the “Activity” levels.

Direct Instruction: Delivery of instructional services to students including teachers, supplies, and equipment for regular and special education programs

Indirect Instruction: Pupil support services, instructional staff services, curriculum, staff development, and school-level administration

Operations and Maintenance: Facility maintenance, operations, utilities, and custodial services

Central, Fiscal, and Community Services: Fiscal services, county treasurer's fees, purchasing, information systems, community services, interest, and transfers

Transportation: Bus transportation for pupils and vehicle maintenance

General Administration: Board of Education, executive administration, and instructional administration

The following pages include samples of how the individual school budgets provide the resources for educating students at the elementary, middle, and high school levels.

**SAMPLES OF
ELEMENTARY, MIDDLE, & HIGH SCHOOL
BUDGET & STAFFING INFORMATION**

ELEMENTARY SCHOOL BUDGET

Both the staffing and non-staffing budgets for schools are based on the number of students enrolled. Below is a sample staffing design and budget for an elementary school expecting an enrollment of 622 students with 84 of those students in half-day kindergarten classes. The other grade level sizes are: 1st grade: 82 students; 2nd grade: 112 students; 3rd grade: 98 students; 4th grade: 114 students; and 5th grade: 132 students.

Staffing

A principal fills out a staffing design for the upcoming school year in the spring. Staffing is built on a ratio of 18.5 full time equivalent (FTE) students to 1 teacher. Since this school has 84 half-day kindergarten students, the FTE enrollment is 580.00. (See formula below). The staffing based on enrollment is 31.35 FTE.

Head Count 622	Minus -	Kindergarten students 84	Equals =	Grades 1-5 students 538	Plus +	Kindergarten FTE 84/2 or 42.0	Kindergarten FTE plus Grades 1-5 FTE 538 + 42.0	Equals FTE Enrollment = 580.0
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Several other staffing amounts are given to the elementary schools. Class size in grades K-3 is maintained at a slightly lower student to teacher ratio to enable the teacher to have more one-on-one or small group time with all students. Additional FTE staffing is given for this purpose. Schools also receive a supplemental amount of funds for grades 4 and 5. Schools that have Title I, At Risk reading programs, ELA, or special education classrooms are given more FTE staffing. Our sample elementary school has been given an additional 1.16 FTE for the areas listed above for a total staffing allotment of 32.51 FTE.

Out of the total staffing, the principal budgets for both teacher and para-educator positions. Factors that affect how the allotted positions are apportioned include:

➤ Number of students in each grade level

Classroom size should be considered carefully based on grade level and classroom numbers. For example if there are 100 fifth graders; the principal may budget for four classroom teachers—each having 25 students. If there were 100 second graders, five classroom teachers of 20 students each could be budgeted.

➤ How many and what specialist teachers will be needed



Elementary schools provide classroom time for students to go to art and music classes and have physical education in gym. Students may be given time with the media specialist in the school media center and/or computer classroom. These teaching specialty positions must come out of the staffed positions that the school is given. Elementary schools generally staff a Gifted and Talented teacher to provide challenging opportunities to students.

➤ What level of para-educator support will be needed

Most elementary schools incorporate para-educator positions in their staffing design. Para-educators provide support to classroom teachers by working with small groups of students, seeing that materials needed in classrooms are prepared, and supervising students on the playground or in the lunchroom. The amount of FTE given to para-educator positions varies.

As shown in the example below, the formula to figure **para-educator** FTE is the **number of working hours** per day **multiplied by the number of days worked** per school year **divided by 4,000**. Most para-educator positions equal between 0.17 to 0.35 FTE.

For **technicians** that support technology programs, **the formula is divided by 3,000**.

	Number of Working Hours 4	Times x	Number of Contract Days 174	Divided by /	District Factor of 4,000	Equals =	Para-Educator Position FTE 0.17	
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ELEMENTARY SCHOOL STAFFING BUDGET

CHILDREN'S ELEMENTARY SCHOOL'S 2015-16 STAFFING PLAN		
GRADE LEVEL/SUBJECT	# STUDENT FTE	# TEACHER FTE
Kindergarten	42.0	2.00
1st Grade	82	4.00
2nd Grade	112	5.00
3rd Grade	98	4.00
4th Grade	114	5.00
5th Grade	132	5.00
Art	n/a	1.00
Music	n/a	1.00
Physical Education	n/a	1.00
Technology & Media	n/a	1.50
Reading/Writing/Math	n/a	1.50
Gifted/Talented	n/a	0.50
Para Educators	n/a	0.41
Health/Wellness	n/a	0.60
TOTAL	580.0	32.51



Using the formula on the previous page, the principal chose to allocate 0.41 FTE for additional para-educators and 1.50 FTE for technology technicians, which totals 1.91 FTE.

Some positions are funded separately through Federal programs, based on annual authorized funding.

OTHER STAFFING	
POSITION	FTE
Administrators	2.00
Educational Office Professionals	2.00
Psychologist	0.70
Social Worker	0.70
Nurse	1.00
Custodian	1.00
TOTAL—OTHER POSITIONS	7.40



The table above shows the other positions that are typically staffed at the school from District allocations. These positions are in addition to the teacher/para-educator staffing. Bus drivers, bus aides, and kitchen workers are centrally budgeted and are not included in the school's staffing allocation.

ELEMENTARY SCHOOL PROGRAM SUPPORT BUDGET

Non Staffing Budget

Each elementary school is provided funding based on the number of students. For FY2015-16 the **funding rate is \$123.40** per student. With a projected enrollment of **622** students, Children's Elementary School is allocated funding of **\$76,755**. It may be used to purchase text books or supplies for the classrooms, library books, to reimburse teachers for supplies or pay for substitute teachers when regular teachers are at a conference or working on curriculum.

Children's Elementary set up its budget as follows:

Salaries	\$3,208	Most of the money is budgeted to pay teachers working outside the classroom on curriculum and to pay for substitute teachers filling in for teachers working on professional development.
Benefits	\$792	PERA and Medicare is paid on any employee salary.
Supplies	\$70,705	The biggest supply budgeted is consumable workbooks for math and language arts. Other items that will be purchased include: text books, library books, printer and computer supplies, as well as general classroom and office supplies.
Other	\$2,050	Money is appropriated for field trips, district printing services, and dues and fees.
TOTAL	\$76,755	

Other Expenditures

There are other expenditures necessary for Children's Elementary to operate. Utilities, copier costs, and custodial costs are budgeted and monitored at the district level. The amounts allocated for these expenses for FY2015-16 are:

➤ Water	\$31,658	➤ Sewer	\$14,250
➤ Natural Gas	\$7,988	➤ Electricity	\$91,400
➤ Trash	\$4,050	➤ Telephone	\$1,809
➤ Copier Rental	\$25,000	➤ Custodial Services/Supplies	\$55,634

In addition, periodic expenses arise that cannot be handled within the school's non staffing budget. These larger capital expenses (i.e. carpet replacement, new P.A. or fire alarm systems) may be paid for under the District's Capital Reserve Fund if funding is authorized.

The Facility Planning and Construction Office is responsible for the general upkeep of District buildings. Certain items like roofs and HVAC systems are put on a schedule for replacement. These projects are funded through the District's Building Fund. Periodically the District has asked for voter approval in a bond election to pay for new construction as well as renovations to existing buildings. If authorized, the District sells these bonds to finance the projects in the Building Fund.

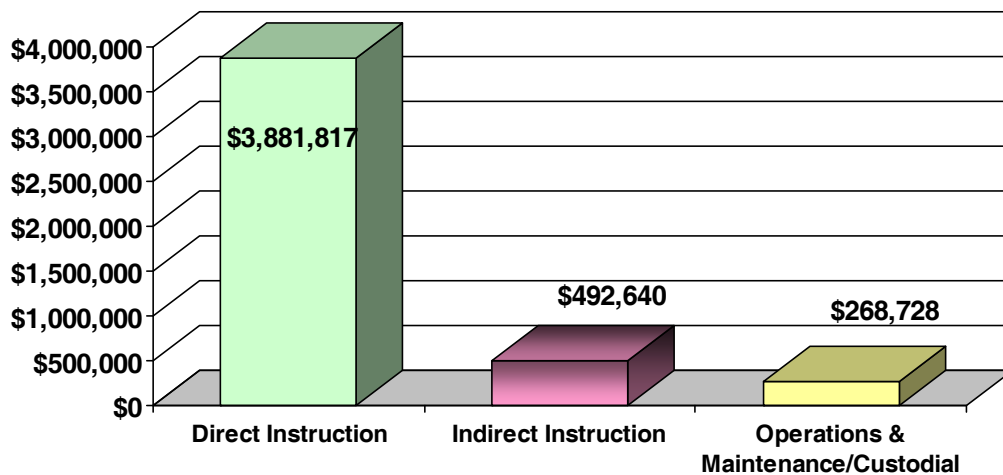
ELEMENTARY SCHOOL BUDGET BY ACTIVITY

Children's Elementary School's FY2015-16 budget by activity is presented in the chart below.

As shown in a similar comparison in the District **General Fund Expenditures by Activity** pie chart on page 6, student direct instruction makes up the largest percentage of the budget.

The Children's Elementary School does not have expenditures for transportation, general administration, nor several other categories that are on the General Fund Expenditures by Activity pie chart on page 6.

Children's Elementary School's FY2015-16 Budget by Activity



Direct Instruction: At Children's Elementary, direct instruction expenses include: all teacher and para-educator salaries and benefits, purchased services, classroom supplies, field trips, and professional development expenditures for teachers.

Indirect Instruction: For this elementary school, salaries and benefits for the principal, assistant principal, office staff, psychologist, and nurse are budgeted here. Any decentralized spending for the office of the principal is also allocated here.

Operations & Maintenance/Custodial: The building engineer's salary and benefits, custodial services and supplies, utilities, and copier rental costs are accounted for in this activity.



MIDDLE SCHOOL STAFFING BUDGET

The budget staffing design and development at a middle school follows the same guidelines as the elementary school with a few exceptions. Along with *additional staffing for middle grade funding*, middle schools have *dean and counselor positions* that need to be funded out of the school's allocation for staffing. Since students are allowed more choices in the classes they can take, there are *specialized teachers in foreign languages and instrumental music* that also need to be budgeted from the staffing based on enrollment.

Some middle school teachers take on additional responsibilities (i.e. acting as department head for math or language arts). These teachers are given responsibility pay that also is deducted from the enrollment-based staffing FTE. Some middle schools hire nurse aides (equal to a para-educator position) to assist a full-time nurse. In addition to the other regularly staffed positions, middle schools have security specialists. More secretarial positions are staffed in the dean and counseling offices. There may be one or more assistant principals, depending on the total enrollment.

Below is a sample staffing design and a school budget by activity for a middle school.

Community Middle School is projected to have an enrollment of **840** students. Based on this figure, the 18.5:1 teacher FTE is **45.41**. Additionally, Community Middle School will be given **0.50** FTE for Technology, **0.16** FTE for Secondary Reading Staffing, **0.11** FTE for a Nurse Technician, and **0.726** FTE for other staffing, totaling **46.91** FTE.

Some positions are funded separately through Federal programs, based on annual authorized funding.

COMMUNITY MIDDLE SCHOOL'S 2015-16 STAFFING PLAN		
GRADE LEVEL/ SUBJECT	# OF STUDENTS	# TEACHER FTE
6th Grade	272	9.00
7th Grade	276	9.00
8th Grade	292	9.00
Gifted/Talented		1.00
Responsibility Factor		0.60
World Language		2.00
Music		1.70
Art		1.00
Physical Education		2.00
AVID		1.00
Technology		2.50
Deans		2.00
Counselors		2.00
Nurse Aide		0.22
Media Center		0.50
Middle Grade		0.20
Academic Electives		3.00
MS Staffing Reserves		0.19
TOTAL	840	46.91

OTHER STAFFING	
POSITION	FTE
Administrators	2.00
Educational Office Professionals	4.00
Staff Support	5.00
Security Specialists	4.00
Psychologist	1.00
Social Worker	0.40
Nurse	1.00
Custodians	2.00
TOTAL—OTHER POSITIONS	19.40



MIDDLE SCHOOL PROGRAM SUPPORT BUDGET

Non Staffing Budget

Each middle school is provided funding based on the number of students. For FY2015-16, the **funding rate is \$160.13 per student**. With a projected enrollment of **840** students, Community Middle School is allocated funding of **\$134,509**. It may be used *to purchase text books or supplies* for the classrooms, *library books*, to *reimburse teachers for supplies*, or pay for *substitute teachers* when regular teachers are at a conference or working on curriculum.

Community Middle School set up its non staffing budget as follows:

Salaries	\$28,300	Most of the money is budgeted to pay teachers working outside the classroom on curriculum and to pay for substitute teachers filling in for teachers working on professional development.
Benefits	\$5,735	PERA and Medicare is paid on any employee salary.
Purchased Services	\$15,990	Some of the services include conference registration fees, postage, maintenance contracts and rentals.
Supplies	\$68,034	The biggest supply budgeted is consumable workbooks for math and language arts. Other items that will be purchased include: text books, library books, printer and computer supplies, as well as general classroom and office supplies.
Capital Outlay	\$15,550	Money is appropriated for computer and audio-visual equipment that will be used in the media center and the school computer lab.
Other	\$900	Money is appropriated for field trips, district printing services, and dues and fees.
Total	\$134,509	

Other Expenditures

There are other expenditures necessary for Community Middle School to operate. Utilities, copier costs, and custodial costs are budgeted and monitored at the district level. The amounts allocated for these expenses for FY2015-16 are:

➤ Water	\$65,933	➤ Sewer	\$14,200
➤ Natural Gas	\$16,112	➤ Electricity	\$171,800
➤ Trash	\$8,100	➤ Telephone	\$4,433
➤ Copier Rental	\$39,200	➤ Custodial Services/Supplies	\$119,113

In addition, periodic expenses arise that cannot be handled within the school's non staffing budget. These larger capital expenses (i.e. carpet replacement, new P.A. or fire alarm systems) may be paid for under the District's Capital Reserve Fund if funding is authorized.

The Facility Planning and Construction Office is responsible for the general upkeep of District buildings. Certain items like roofs and HVAC systems are put on a schedule for replacement. These projects are funded through the District's Building Fund. Periodically the District has asked for voter approval in a bond election to pay for new construction as well as renovations to existing buildings. If authorized, the District sells these bonds to finance the projects in the Building Fund.

MIDDLE SCHOOL BUDGET BY ACTIVITY

Direct Instruction: At Community Middle School, direct instruction expenses include teachers, para-educators, purchased services, supplies, and other educational support expenses for classroom teaching. Middle school students participate in intramural sports and other afterschool activities. Coach/advisor salaries and benefits and other expenses associated with these activities are allocated here.

Indirect Instruction: For this middle school, salaries and benefits for the principal, office staff, psychologist, social worker, deans, counselors, and nurses are budgeted here. Community Middle School has an assistant principal in addition to the principal, two deans, and two counselors. Budgets for these positions are charged to Indirect Instruction.

Operations & Maintenance/Custodial: Community Middle School is staffed with two daytime custodians and four security specialists. Salaries and benefits as well as custodial services and supplies, utilities, and copier rental costs are accounted for in this activity.

COMMUNITY MIDDLE SCHOOL'S FY2015-16 BUDGET

DIRECT INSTRUCTION

Salaries/Benefits	\$4,107,423
Purchased Services	19,362
Supplies	66,174
Capital Outlay	15,550
Other	1,386

INDIRECT INSTRUCTION

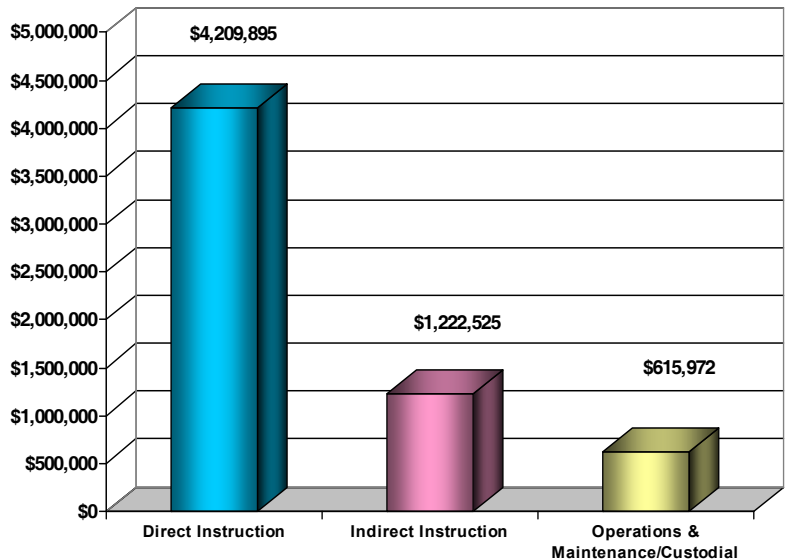
Salaries/Benefits	1,213,385
Purchased Services	1,840
Supplies	7,300
Capital Outlay	-
Other	-

OPERATIONS & MAINTENANCE/ CUSTODIAL

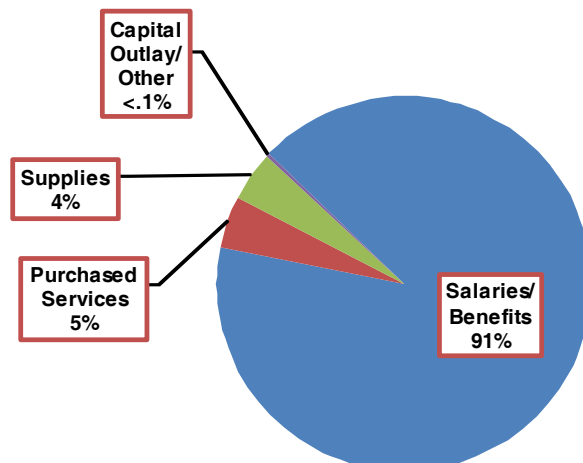
Salaries/Benefits	178,281
Purchased Services	249,779
Supplies	187,912
Capital Outlay	-
Other	-

TOTAL BUDGET **\$6,048,392**

Community Middle School's
FY2015-16 Budget by Activity



Community Middle School
Budget by Object Group



HIGH SCHOOL STAFFING BUDGET

High schools set up budgets much like middle schools, but on a larger scale. *Athletics and activities each have a director to oversee these budgets.* With a larger student enrollment, there will be *additional security specialists, deans, counselors, assistant principals, and custodians.* If needed, additional staffing will be given for *at-risk students.* Responsibility pay must also be taken from the enrollment-based staffing.

Some high school teachers take on additional responsibilities (i.e. Acting as department head for math or language arts). These teachers are given responsibility pay that also is deducted from the enrollment-based staffing FTE. Some schools hire nurse aides (equal to a para-educator position) to assist a full-time nurse. More secretarial positions are staffed in the dean and counseling offices. There are three or more assistant principals, depending on the total enrollment.

Below is a staffing design and school budget by activity and object group for a high school.

Our Town High School is projected to have an enrollment of **2,875** students. Since **20** students are projected to be enrolled in the **I-Team** program, the **FTE enrollment is 2,855**. Based on this figure, the 18.5:1 teacher FTE is **154.32**. Additionally, Our Town High School will be given **0.44** FTE for high school achievement and **1.0** FTE for Technology totaling **155.76** FTE.

Some positions are funded separately through Federal programs based on annual authorized funding.

OUR TOWN HIGH SCHOOL'S FY2015-16 STAFFING PLAN	
SUBJECT	# TEACHER FTE
Regular Classrooms - 2,855 students	125.60
Counselors	8.00
Deans	4.00
Media/Library	1.00
Activities Director	1.00
Athletics Director	1.00
Release Time (Coordinators)	1.00
AVID	1.20
Responsibility Factor	1.82
Extended Contract	0.77
Technology	1.90
ELA / At Risk Reading	1.00
Math Intervention/Plato/Seminar	1.11
Vocational Ed	2.53
SAS	1.33
Assistant to Principal	1.00
HS Staffing Reserve	1.50
TOTAL	155.76

OTHER STAFFING	
POSITION	FTE
Administrators	4.00
Educational Office Professionals	26.28
Staff Support	9.97
Security Specialists	6.00
Psychologist	1.20
Social Worker	1.20
Nurse	1.00
Custodians	2.00
TOTAL—OTHER POSITIONS	51.65



HIGH SCHOOL PROGRAM SUPPORT BUDGET

Non Staffing Budget

Each high school is provided funding based on the number of students. For FY2015-16 the **funding rate is \$205.27** per student. With a projected enrollment of **2,855** students, Our Town High School is allocated funding of **\$586,046**. It may be used to *purchase text books or supplies* for the classrooms, *library books*, to *reimburse teachers for supplies* or *pay for substitute teachers* when regular teachers are at a conference or working on curriculum.

Our Town High School set up its budget as follows:

Salaries	\$51,796	Most of the money is budgeted to pay teachers working outside the classroom on curriculum and to pay for substitute teachers filling in for teachers working on professional development.
Benefits	\$ 10,450	PERA and Medicare is paid on any employee salary.
Purchased Services	\$117,047	Some of the services include conference registration fees, postage, maintenance contracts and rentals.
Supplies	\$337,571	The biggest supply budgeted is consumable workbooks for math and language arts. Other items that will be purchased include: text books, library books, printer and computer supplies, as well as general classroom and office supplies.
Capital Outlay	\$50,233	Money is appropriated for computer and audio-visual equipment that will be used in the media center and the school computer lab.
Other	\$18,949	Money is appropriated for field trips, district printing services, and dues and fees.
Total	\$586,046	

Other Expenditures

There are other expenditures necessary for Our Town High School to operate. Utilities, copier costs, and custodial costs are budgeted and monitored at the district level. The amounts allocated for these expenses for FY2015-16 are:

➤ Water	\$41,620	➤ Sewer	\$11,350
➤ Natural Gas	\$121,523	➤ Electricity	\$520,000
➤ Trash	\$18,000	➤ Telephone	\$8,211
➤ Copier Rental	\$80,500	➤ Custodial Services/Supplies	\$308,492

In addition, periodic expenses arise that cannot be handled within the school's non staffing budget. These larger capital expenses (i.e. carpet replacement, new P.A. or fire alarm systems) may be paid for under the District's Capital Reserve Fund if funding is authorized.

The Facility Planning and Construction Office is responsible for the general upkeep of District buildings. Certain items like roofs and HVAC systems are put on a schedule for replacement. These projects are funded through the District's Building Fund. Periodically the District has asked for voter approval in a bond election to pay for new construction as well as renovations to existing buildings. If authorized, the District sells these bonds to finance the projects in the Building Fund.

HIGH SCHOOL BUDGET BY ACTIVITY

Direct Instruction: At Our Town High School, direct instruction expenses include teachers, para-educators, purchased services, supplies, and other educational support expenses for classroom teaching. High school students participate in sports, clubs, student government, music, theater, and other activities. Coach/advisor salaries and benefits and other expenses associated with these activities are allocated here.

Indirect Instruction: For this high school, salaries and benefits for the principal, office staff, psychologist, social worker, deans, counselors, and nurse are budgeted here. Our Town High has three assistant principals in addition to the principal, four deans, and eight counselors. Budgets for these positions are charged to Indirect Instruction.

Operations & Maintenance/Custodial: Our Town High is staffed with two daytime custodians and six security specialists. Salaries and benefits, custodial services and supplies, utilities, and copier rental costs are accounted for in this activity.

OUR TOWN HIGH SCHOOL'S FY2015-16 BUDGET

DIRECT INSTRUCTION

Salaries/Benefits	\$14,821,885
Purchased Services	194,076
Supplies	375,910
Capital Outlay	59,033
Other	67,274

INDIRECT INSTRUCTION

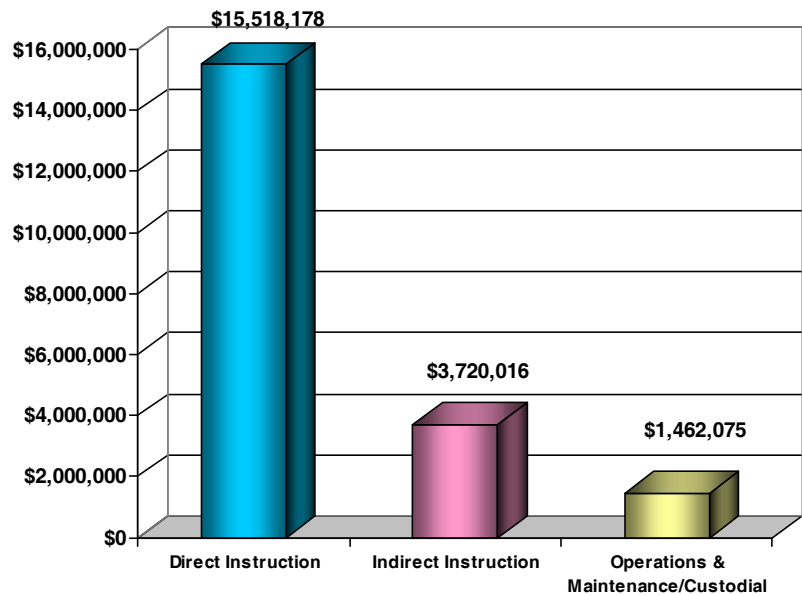
Salaries/Benefits	3,647,400
Purchased Services	22,170
Supplies	42,444
Capital Outlay	-
Other	8,002

OPERATIONS & MAINTENANCE/ CUSTODIAL

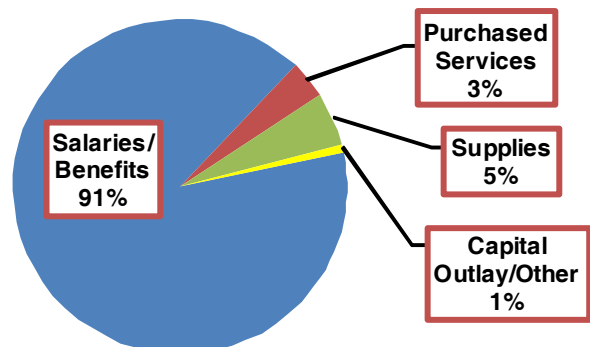
Salaries/Benefits	349,579
Purchased Services	465,873
Supplies	646,323
Capital Outlay	-
Other	300

TOTAL BUDGET	\$20,700,269
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**Our Town High School's
FY2015-16 Budget by Activity**



**Our Town High School's
Budget by Object Group**



OTHER ACCOUNTABILITY RESOURCES

District Accountability Information

Information concerning the District Accountability Committee (DAC) can be found on the District's web site, <http://www.cherrycreekschools.org/AssessmentEvaluation/Pages/DAC.aspx>

The DAC Annual Report, which includes previous year information from DAC subcommittees, and the Accountability Handbook are available, along with meeting schedules.

Additional information is available through the Office of Assessment and Evaluation, 720-554-5001.

State Accountability Information

The Colorado Department of Education provides accountability information for all of the state's school districts and schools on its web site, <http://www.cde.state.co.us>

In addition, other information available on the web site includes:

- State Accountability Plan
- Accreditation Information
- No Child Left Behind (NCLB) Programs
- Goals Related to Student Achievement, Educator Effectiveness, School/District Performance, and State Agency Operations
- General Statewide and Individual School District Data
- Schoolview.org for Colorado Growth Model Information



APPENDIX

Staffing Design Templates:

Elementary School

Middle School

High School

CHERRY CREEK SCHOOL DISTRICT
STAFFING /REVENUE - ELEMENTARY SCHOOL
School Year 2015-2016

School: _____

Enrollment Projections: K _____ Gr. 1-5 _____ Total _____

(In total, count kindergarteners as 1/2)

Total FTE: _____

Description	FTE	Dollar Allocation	Dollars Remaining
FTE Allocation (18.5:1)			
Primary Class size			
Differentiated/At-Risk			
LIFT			
Four Track			
Middle Grade Funding			
North Area			
From PTCO (can be used for Para- educators and Techs only) Actual amount will be deducted from your established grant account.			
From KEP (staffing outside regular KE staffing for KE students, i.e. for TA for supervision) up to .17 FTE.*			
From Decentralized (Including 12% ECS Building Fund) to be deducted from 12% facilities use fund prior to transferring ECS Funds. Calculations will be determined utilizing formula for certificated teachers @ \$52,000.			
Total of all Sources			
FOSS			
FTE Allocated to EDOP Pool			
Total FTE			
Additional Reserve			
Final FTE			

<u>Conversion Formulas for Para Educators and Technician</u>	<u>Conversion Formula for Teachers</u>
Para -educator # of days x hours/day equals _____ FTE 4000*	Convert dollars to equivalent FTE: \$52,000 = FTE*
Technician #of days x hours/days equals _____ FTE 3000*	* Subject to change

Requesting Administrator _____

Approved _____ Date _____ Revised Date _____

CHERRY CREEK SCHOOL DISTRICT
ELEMENTARY STAFFING USE - REGULAR EDUCATION
 School Year 2015-2016

School: _____

TEAM/Grade	Projected # of Students	Teachers	Average Class Size	Para Educators	Techs	Staffing Total in FTE
Kindergarten						
First Grade						
Second Grade						
Third Grade						
Fourth Grade						
Fifth Grade						
Art						
Media						
Music (general)						
Physical Education						
Technology						
LIFT						
Special Reading/Writing Math Describe:						
Special Reading/Writing Math Describe:						
Special Reading/Writing Math Describe:						
Program Assistant						
Other - <i>specify:</i>						
Other - <i>specify:</i>						
Total						

Total FTE

STAFFING /REVENUE SOURCES - MIDDLE SCHOOL (Regular Education)

School Year 2015-2016

School: _____

Enrollment Projections:

6th: _____

7th: _____

8th: _____

Total:

Total FTE:

Description	FTE	Dollar Allocation	Dollars Remaining
FTE Allocation (18.5:1)			
SAS			
Differentiated/At-Risk			
Nurse Tech.			
Middle Grade Funds*			
North Area Funds			
From PTCO (can be used for Paras or Techs only) Actual amount will be deducted from Decentralized Budgets**			
Total of all Sources			
Total FTE Spent (Total from Page 2)			
FTE Sources minus FTE Spent/Reserves			

***FTE converted from Middle Grade Funds Dollar Allocation**

<u>Conversion Formulas for Para Educators and Technicians</u>	<u>Conversion Formula for Teachers</u>
Paraeducator <u># of days x hours/day</u> equals _____ FTE 4000*	Convert dollars to equivalent FTE: Security Staffing Allocated for:
Technician <u># of days x hours/day</u> equals _____ FTE 3000*	EOP Staffing Allocated for:
*subject to change	

Requesting Administrator: _____ Date _____

Approved _____ Date _____

Executive Director of Middle School Education

MIDDLE SCHOOL STAFFING USE - (Regular Education)

School:

Positions to be Staffed	Staffing for 2014-2015	Staffing for 2015-2016	Staffing Total in FTE Projected for 2015-2016
6th Grade			
7th Grade			
8th Grade			
Endeavor- (No longer required)			
GT - Required .5 (from school FTE)			
COSA - (if you choose to fund the COSA)			
World Language			
Music (general)			
Art			
Physical Education			
AVID			
Industrial Technology			
Technology/SAS			
Deans			
Nurse Aide (Include .11 provided by district and add school match or exceed of this amount)			
Counselors			
Media Center/Library			
Technicians			
Paraeducators			
Responsibility Factor (RF)*			
Δ Overloads*			
Positions paid by "Middle Grade Funds" **			
Δ FTE Allocated to Central Reserves			
Principal's FTE Reserves/General Staffing			
Other -			
Other -			
Other -			
Other -			
Total			
TOTAL FTE SPENT:			

* See Responsibility Factor/Extended Contracts/Overload Detail

** See Middle Grade Funds Form: if this covers part of a position previously mentioned, please spell out on MGF Form (attached)

Δ Changes require Executive Director permission

STAFFING/ REVENUE SOURCES - HIGH SCHOOL (Regular Education)
2015-16 SY

SCHOOL _____ PROJECTION _____

ENROLLMENT 9TH _____ 10TH _____ 11TH _____ 12th _____

I-TEAM ENROLLMENT (-) _____ ENDEAVOR ENROLLMENT(-) _____



Cherry Creek Schools

SCHOOL ENROLLMENT FOR STAFFING _____

STAFFING / REVENUE SOURCES		
Description	FTE	Dollar Allocation
FTE Allocation (18.5)		
SAS		
Differentiated/At Risk		
Reading		
Funding High School Achievement (See Formula)		
Career - Tech Ed		
ELA (Information will be provided by the department)		
Special Education		
GT /AP /IB		
Other (i.e. North Area)		
Total		
FTE Reserve EdOp Staffing Pool		
Building Reserve		
Endeavor Support		
Total of all Sources		
Total FTE Spent (page 2)		

**Conversion Formulas for Para Educators
and Technicians (for page 2)**

Para-educator:

of days x hours/day = FTE _____

4000*

Technician:

of days x hours/day = FTE _____

3000*

FTE assigned to EdOp Staffing Pool: _____

FTE held in building reserve: _____

(i.e. Reduce TA time by .21; or purchase .25 FTE)

Total Reserve Available _____

Approved changes to plan to be completed by Executive Director

Date : _____

Conversion Formulas for teachers

Convert dollars to equivalent FTE

\$52,000 = 1 FTE*

Reduction of certified staff anticipation in 2011-12 due to enrollment decline

FTE

* subject to change

Requesting Administrator _____

Approved _____

Cherry Creek School District

Date _____

HIGH SCHOOL STAFFING USE (Regular Education)

SCHOOL: _____

Description	Current Staffing FTE 2014-15	Projected Staffing FTE 2015-16
Math		
English		
Science		
Social Studies		
World Language		
AVID		
Physical Education		
Music		
Art		
Technology / SAS		
Vocational Education/Business		
Deans		
Counselors		
Activities Director		
Athletics Director		
ELA		
GT / IB / AP		
Media / Library		
Technicians		
Release Time (Coordinators, etc)		
RFs		
Other - Specify		
Other - Specify		
Other - Specify		
TOTALS		

* Separate teaching time from release time

TOTAL FTE SPENT

Total Available



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